

Estimated Hearing Date: October 28, 2020 at 9:30 a.m. (Atlantic Standard Time)
Objection Deadline: August 29, 2020 at 4:00 p.m. (Atlantic Standard Time)

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO, et al.,) (Jointly Administered)

Debtors.¹

In re:) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO) **This Application relates**
) **only to the**
) **Commonwealth and**
Debtor.) **shall be filed in the**
) **Lead Case No. 17 BK**
) **3283-LTS**

¹The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**SUMMARY SHEET TO
SIXTH INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO
FROM FEBRUARY 1, 2020 THROUGH MAY 31, 2020**

Name of Applicant:	Alvarez & Marsal North America, LLC
Retained to Provide Professional Services as:	Advisor
Date of Retention:	August 2, 2018
Period for which Compensation and Reimbursement is Sought:	February 1, 2020 through May 31, 2020
Professional Fees	\$3,416,535.30
Less Voluntary Reduction	(341,653.53)
Total Amount of Fees Requested:	\$3,074,881.77
Amount of Expenses Reimbursement Sought	\$11,867.78
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary	\$3,086,749.55

This is a(n) _____ Monthly X Interim _____ Final Fee Application

Four Prior Interim Applications Filed in this Matter

**Monthly Fee Statements Filed Related to Sixth Interim Fee Application²
February 1, 2020 through May 31, 2020**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Nineteenth - 4/23/2020	2/1/20 to 2/29/20	\$ 758,900.70	\$ (75,890.07)	\$ 683,010.63	\$ 614,709.57	\$ (61,470.96)	\$ (9,220.64)	\$ 2,333.53	\$ 546,351.50	\$ 544,017.97	\$ 2,333.53	\$ 68,301.06
Twentieth - Puerto Rico - 5/26/2020	3/1/20 to 3/31/20	\$ 22,146.40	\$ (2,214.64)	\$ 19,931.76	\$ 17,938.58	\$ (1,793.86)	\$ (269.08)	\$ 1,860.13	\$ 17,735.78	\$ 15,875.65	\$ 1,860.13	\$ 1,993.18
Twentieth - 5/26/2020	3/1/20 to 3/31/20	\$ 920,260.50	\$ (92,026.05)	\$ 828,234.45	\$ 745,411.01	\$ (74,541.10)	\$ (11,181.17)	\$ 2,666.99	\$ 662,355.73	\$ 659,688.74	\$ 2,666.99	\$ 82,823.45
Twenty-first - 6/15/2020	4/1/20 to 4/30/20	\$ 975,906.90	\$ (97,590.69)	\$ 878,316.21	\$ 790,484.59	\$ (79,048.46)	\$ (11,857.27)	\$ 2,522.89	\$ 702,101.75	\$ 699,578.86	\$ 2,522.89	\$ 87,831.62
Twenty-second - 7/6/2020	5/1/20 to 5/31/20	\$ 739,320.80	\$ (73,932.08)	\$ 665,388.72	\$ 598,849.85	\$ (59,884.98)	\$ (8,982.75)	\$ 2,484.24	\$ 532,466.36	**	**	\$ 66,538.87
Total		\$3,416,535.30	\$ (341,653.53)	\$3,074,881.77	\$2,767,393.59	\$ (276,739.36)	\$ (41,510.90)	\$11,867.78	\$2,461,011.11	\$1,919,161.21	\$ 9,383.54	\$307,488.18

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

*** While preparing the sixth interim fee application, A&M discovered a de minimis clerical error in our May 2020 invoice summaries for The Commonwealth of Puerto Rico, The Employee Retirement System of the Government of the Commonwealth of Puerto Rico & The Puerto Rico Highways and Transportation Authority. The time detail submitted for each is accurate but the summary totals were off by \$652.30 in the aggregate, netting to a \$0 variance in the total requested fees across all three entities. The fee summaries herein, and the ones prepared to submit with the payment request, have been updated to reflect the proper totals.

² Please note A&M was retained on August 2, 2018, in the middle of the Fourth Interim Fee Period, and at that time submitted its First Interim Fee Application, rather than the fourth interim application. Accordingly, this current request represents A&M's Sixth Interim Fee Application.

Compensation by Category
February 1, 2020 through May 31, 2020

COMPENSATION BY CATEGORY		
For the Period From February 1, 2020 through May 31, 2020		
TASK CATEGORY	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	6,082.7	\$ 3,235,882.90
Commonwealth of Puerto Rico - Fee Applications	18.7	\$ 12,166.80
Commonwealth of Puerto Rico - Meetings	238.3	\$ 168,485.60
Total	6,339.7	\$ 3,416,535.30
Blended Hourly Rate Before Voluntary Reduction		\$ 538.91
<i>Less 10% voluntary reduction</i>		<i>\$ (341,653.53)</i>
Total Sixth Interim Fee Application With Reduction		\$ 3,074,881.77
Sixth Interim Fee Application Blended Hourly Rate With Reduction		\$ 485.02

Fees by Professional
February 1, 2020 through May 31, 2020

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$919	89.5	\$82,250.50
Jay Herriman	Managing Director	Claim Management	\$893	390.9	349,073.70
Kara Harmon	Director	Claim Management	\$675	744.2	502,335.00
Mark Zeiss	Director	Claim Management	\$630	498.1	313,803.00
Richard Carter	Consultant II	Claim Management	\$550	431.6	237,380.00
Trevor DiNatale	Consultant II	Claim Management	\$550	381.8	209,990.00
Laura Collier	Senior Associate	Claim Management	\$525	683.0	358,575.00
John Koncar	Consultant	Claim Management	\$498	417.5	207,915.00
Paul Wirtz	Consultant	Claim Management	\$498	566.0	281,868.00
Brent Wadzita	Analyst	Claim Management	\$420	827.0	347,340.00
Erik Waters	Associate	Claim Management	\$415	162.1	67,271.50
Nicole Erlach	Analyst	Claim Management	\$400	377.6	151,040.00
Emmett McNulty	Analyst	Claim Management	\$400	764.5	305,800.00
Bernice Grussing	Para Professional	Claim Management	\$341	4.6	1,568.60
Natalie Corbett	Para Professional	Claim Management	\$250	1.3	325.00
Subtotal				6,339.7	3,416,535.30
<i>Less 10% voluntary reduction</i>					<i>-341,653.53</i>
Total					\$3,074,881.77

Expenses by Category
February 1, 2020 through May 31, 2020

COMPENSATION BY CATEGORY	
For the Period From February 1, 2020 through May 31, 2020	
Airfare	\$ 750.22
Lodging	\$ 900.00
Meals	\$ 75.06
Technology Hosting and Data Storage Fee	\$ 10,007.65
Transportation	\$ 134.85
Total	\$ 11,867.78

Monthly Fee Statements Filed Related to First Interim Fee Application
August 9, 2018 through September 30, 2018

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
First - 10/24/2018	8/9/18 to 8/31/18	\$262,737.50	\$ (26,273.75)	\$236,463.75	\$ 212,817.38	\$ -	\$ (3,192.26)	\$ 2,600.00	\$212,225.12	\$209,625.12	\$2,600.00	\$ 23,646.37
Second - 10/29/2018	9/1/18 to 9/30/18	\$ 18,867.50	\$ (1,886.75)	\$ 16,980.75	\$ 15,282.68	\$ (1,069.79)	\$ (229.24)	\$ 1,432.65	\$ 15,416.30	\$ 13,983.65	\$1,432.65	\$ 1,698.07
Second - 10/29/2018	9/1/18 to 9/30/18	\$642,397.50	\$ (64,239.75)	\$578,157.75	\$ 520,341.98	\$ -	\$ (7,805.13)	\$4,187.37	\$516,724.22	\$512,536.85	\$4,187.37	\$ 57,815.77
Total		\$924,002.50	\$ (92,400.25)	\$831,602.25	\$ 748,442.04	\$ (1,069.79)	\$ (11,226.63)	\$ 8,220.02	\$744,365.64	\$736,145.62	\$8,220.02	\$ 83,160.21

*This amount represents 10% reduction of fees incurred per engagement agreement.

Monthly Fee Statements Filed Related to Second Interim Fee Application
October 1, 2018 through January 31, 2019

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	7% Puerto Rico Tax Withholding	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Third - 12/17/2018	10/1/18 to 10/31/18	\$ 712,667.50	\$ (71,266.75)	\$ 641,400.75	\$ 577,260.68	\$ -	\$ -	\$ (8,658.91)	\$ 5,676.27	\$ 574,278.04	\$ 577,260.68	\$ 5,676.27	\$ 64,140.07
Fourth - 12/17/2018	11/1/18 to 11/30/18	\$ 458,497.50	\$ (45,849.75)	\$ 412,647.75	\$ 371,382.98	\$ -	\$ -	\$ (5,570.74)	\$ 6,211.93	\$ 372,024.17	\$ 371,382.98	\$ 6,211.93	\$ 41,264.77
Fifth - 2/20/2019	12/1/18 to 12/31/18	\$ 449,005.00	\$ (44,900.50)	\$ 404,104.50	\$ 363,694.05	\$ -	\$ -	\$ (5,455.41)	\$ 6,135.15	\$ 364,373.79	\$ 363,694.05	\$ 6,135.15	\$ 40,410.45
Fifth - 2/20/2019	12/1/18 to 12/31/18	\$ 26,092.50	\$ (2,609.25)	\$ 23,483.25	\$ 21,134.93	\$ (1,479.45)	\$ -	\$ (317.02)	\$ 1,701.92	\$ 21,040.38	\$ 21,134.93	\$ 1,701.92	\$ 2,348.32
Sixth - 2/20/2019	1/1/19 to 1/31/19	\$ 572,955.00	\$ (57,295.50)	\$ 515,659.50	\$ 464,093.55	\$ -	\$ (46,409.36)	\$ (6,961.40)	\$ 2,792.95	\$ 413,515.74	\$ 464,093.55	\$ 2,792.95	\$ 51,565.95
Total		\$2,219,217.50	\$ (221,921.75)	\$1,997,295.75	\$1,797,566.19	\$ (1,479.45)	\$ (46,409.36)	\$ (26,963.49)	\$22,518.22	\$1,745,232.11	\$1,797,566.19	\$22,518.22	\$ 199,729.56

*This amount represents 10% reduction of fees incurred per engagement agreement.

**Monthly Fee Statements Filed Related to Third Interim Fee Application
February 1, 2019 through May 31, 2019**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Net Fees Paid (90%)	Expenses Paid	Holdback (10%)
Seventh - 4/29/2019	2/1/19 to 2/28/19	\$ 502,332.50	\$ (50,233.25)	\$ 452,099.25	\$ 406,889.33	\$ (40,688.93)	\$ (6,103.34)	\$ 2,717.20	\$ 362,814.25	\$ 360,097.05	\$ 2,717.20	\$ 45,209.93
Eighth - 5/6/2019	3/1/19 to 3/31/19	\$ 462,400.00	\$ (46,240.00)	\$ 416,160.00	\$ 374,544.00	\$ (37,454.40)	\$ (5,618.16)	\$ 2,518.06	\$ 333,989.50	\$ 331,471.44	\$ 2,518.06	\$ 41,616.00
Eighth - Puerto Rico - 5/6/19	3/1/19 to 3/31/19	\$ 24,992.50	\$ (2,499.25)	\$ 22,493.25	\$ 20,243.93	\$ (2,024.39)	\$ (303.66)	\$ 3,986.33	\$ 21,902.20	\$ 17,915.87	\$ 3,986.33	\$ 2,249.33
Ninth - 5/22/2019	4/1/19 to 4/30/19	\$ 514,692.50	\$ (51,469.25)	\$ 463,223.25	\$ 416,900.93	\$ (41,690.09)	\$ (6,253.51)	\$ 2,431.86	\$ 371,389.18	\$ 368,957.32	\$ 2,431.86	\$ 46,322.33
Tenth - 7/1/2019	5/1/19 to 5/31/19	\$ 463,422.50	\$ (46,342.25)	\$ 417,080.25	\$ 375,372.23	\$ (37,537.22)	\$ (5,630.58)	\$ 2,421.13	\$ 334,625.55	Pending	Pending	\$ 41,708.03
Total		\$1,967,840.00	\$ (196,784.00)	\$1,771,056.00	\$1,593,950.40	\$ (159,395.04)	\$ (23,909.26)	\$14,074.58	\$1,424,720.68	\$1,078,441.68	\$11,653.45	\$ 177,105.61

*This amount represents 10% reduction of fees incurred per engagement agreement.

**Monthly Fee Statements Filed Related to Fourth Interim Fee Application
June 1, 2019 through September 30, 2019**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Eleventh - 8/16/2019	6/1/19 to 6/30/19	\$ 363,392.50	\$ (109,691.50)	\$ 253,701.00	\$ 228,330.90	\$ (22,833.09)	\$ (3,424.96)	\$ 2,686.66	\$ 204,759.51	\$ 202,072.85	\$ 2,686.66	\$ 25,370.10
Eleventh - Puerto Rico - 8/16/2019	6/1/19 to 6/30/19	\$ 2,635.00	\$ (263.50)	\$ 2,371.50	\$ 2,134.35	\$ (213.44)	\$ (32.02)	\$ 972.24	\$ 2,861.14	\$ 1,888.90	\$ 972.24	\$ 237.15
Twelfth - 9/9/2019	7/1/19 to 7/31/19	\$ 416,990.00	\$ (41,699.00)	\$ 375,291.00	\$ 337,761.90	\$ (33,776.19)	\$ (5,066.43)	\$ 2,227.04	\$ 301,146.32	\$ 298,919.28	\$ 2,227.04	\$ 37,529.10
Twelfth - Puerto Rico - 9/9/2019	7/1/19 to 7/31/19	\$ 13,800.00	\$ (1,380.00)	\$ 12,420.00	\$ 11,178.00	\$ (1,117.80)	\$ (167.67)	\$ 1,899.26	\$ 11,791.79	\$ 9,892.53	\$ 1,899.26	\$ 1,242.00
Thirteenth - 10/15/2019	8/1/19 to 8/31/19	\$ 529,961.40	\$ (52,996.14)	\$ 476,965.26	\$ 429,268.73	\$ (42,926.87)	\$ (6,439.03)	\$ 2,474.85	\$ 382,377.68	\$ 379,902.83	\$ 2,474.85	\$ 47,696.53
Fourteenth - 10/25/2019	9/1/19 to 9/30/19	\$ 183,383.90	\$ (18,338.39)	\$ 165,045.51	\$ 148,540.96	\$ (14,854.10)	\$ (2,228.11)	\$ 2,828.43	\$ 134,287.18	\$ 131,458.75	\$ 2,828.43	\$ 16,504.55
Fourteenth - Puerto Rico - 10/25/2019	9/1/19 to 9/30/19	\$ 2,679.00	\$ (267.90)	\$ 2,411.10	\$ 2,169.99	\$ (217.00)	\$ (32.55)	\$ 1,226.84	\$ 3,147.28	\$ 1,920.44	\$ 1,226.84	\$ 241.11
Total		\$1,512,841.80	\$ (224,636.43)	\$1,288,205.37	\$1,159,384.83	\$ (115,938.48)	\$ (17,390.77)	\$14,315.32	\$1,040,370.90	\$1,026,055.58	\$14,315.32	\$128,820.54

*This amount represents 10% reduction of fees incurred per engagement agreement. Additionally, A&M has reduced their fees by \$81,502.50 related to the Claims objection audit further described below.

**Monthly Fee Statements Filed Related to Fifth Interim Fee Application
October 1, 2019 through January 31, 2020**

Service Date of Monthly Fee Statement	Period Covered	Total Fees Incurred	Voluntary Reduction *	Total Billable Fees (100%)	Total Fees Requested (90%)	10% Puerto Rico Tax Withholding	1.5% Technical Service Fee	Expenses Requested (100%)	Total Net Amount Requested	Fees Paid (90%)	Expenses Paid	Holdback (10%)
Fifteenth - 12/30/2019	10/1/19 to 10/31/19	\$ 483,788.10	\$ (48,378.81)	\$ 435,409.29	\$ 391,868.36	\$ (39,186.84)	\$ (5,878.03)	\$ 3,183.49	\$ 349,986.99	\$ 346,803.50	\$ 3,183.49	\$ 43,540.93
Fifteenth - Puerto Rico - 12/30/2019	10/1/19 to 10/31/19	\$ 4,018.50	\$ (401.85)	\$ 3,616.65	\$ 3,254.99	\$ (325.50)	\$ (48.82)	\$ 942.21	\$ 3,822.87	\$ 2,880.66	\$ 942.21	\$ 361.67
Sixteenth - 1/15/20	11/1/19 to 11/30/19	\$ 427,272.40	\$ (42,727.24)	\$ 384,545.16	\$ 346,090.64	\$ (34,609.06)	\$ (5,191.36)	\$ 2,627.54	\$ 308,917.76	\$ 306,290.22	\$ 2,627.54	\$ 38,454.52
Seventeenth - 2/5/20	12/1/19 to 12/31/19	\$ 614,300.20	\$ (61,430.02)	\$ 552,870.18	\$ 497,583.16	\$ (49,758.32)	\$ (7,463.75)	\$ 5,237.42	\$ 445,598.52	\$ 440,361.10	\$ 5,237.42	\$ 55,287.02
Seventeenth - Puerto Rico - 2/5/20	12/1/19 to 12/31/19	\$ 15,270.30	\$ (1,527.03)	\$ 13,743.27	\$ 12,368.94	\$ (1,236.89)	\$ (185.53)	\$ 1,276.03	\$ 12,222.54	\$ 10,946.51	\$ 1,276.03	\$ 1,374.33
Eighteenth - 2/27/20	1/1/20 to 1/31/20	\$ 747,962.20	\$ (74,796.22)	\$ 673,165.98	\$ 605,849.38	**	**	\$ 2,324.43	\$ 608,173.81	**	**	\$ 67,316.60
Eighteenth - Puerto Rico - 2/27/20	1/1/20 to 1/31/20	\$ 9,644.40	\$ (964.44)	\$ 8,679.96	\$ 7,811.96	**	**	\$ 1,288.55	\$ 9,100.51	**	**	\$ 868.00
Total		\$2,302,256.10	\$ (230,225.61)	\$2,072,030.49	\$1,864,827.44	\$ (125,116.61)	\$ (18,767.49)	\$16,879.67	\$1,737,823.01	\$1,107,281.99	\$13,266.69	\$207,203.05

*This amount represents 10% reduction of fees incurred per engagement agreement.

** Payment related to this fee period had not been received at the time of filing this interim fee application.

Estimated Hearing Date: October 28, 2020 at 9:30 a.m. (Atlantic Standard Time)
Objection Deadline: August 29, 2020 at 4:00 p.m. (Atlantic Standard Time)

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:)
) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of)
)
THE COMMONWEALTH OF PUERTO RICO, et al.,) (Jointly Administered)
)
Debtors.¹

In re:)
) PROMESA
) Title III
THE FINANCIAL OVERSIGHT AND)
MANAGEMENT BOARD FOR PUERTO RICO,) No. 17 BK 3283-LTS
)
as representative of) **This Application relates**
) **only to the**
THE COMMONWEALTH OF PUERTO RICO) **Commonwealth and**
) **shall be filed in the**
Debtor.) **Lead Case No. 17 BK**
) **3283-LTS**

**SIXTH INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF THE
COMMONWEALTH OF PUERTO RICO**

FROM FEBRUARY 1, 2020 THROUGH MAY 31, 2020

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Pursuant to sections 316 and 317 of Title III of the Puerto Rico Oversight, Management and Economic Stability Act (“PROMESA”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (collectively the “Bankruptcy Rules”), made applicable herein pursuant to section 310 of PROMESA, Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Puerto Rico, adopted by the Court on May 16, 2013 (the “Local Bankruptcy Rules”) and this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, dated June 6, 2018 [Docket No. 3269] (the “Second Amended Interim Compensation Order”), Alvarez & Marsal North America, LLC (“A&M”), as advisor to the Financial Oversight Board of Puerto Rico (the “Oversight Board”) in its role as representative for the Commonwealth of Puerto Rico, (“Commonwealth”), as debtor under Title III of the Puerto Rico Oversight, Management and Economic Stability Act of 2016 (“PROMESA”), hereby submits its Sixth interim fee application filed during the Sixth interim application period (the “Sixth Interim Fee Application”) for the compensation of professional services performed by A&M and reimbursement of expenses incurred in connection therewith for the period commencing February 1, 2020 through and including May 31, 2020 (the “Sixth Interim Fee Application Period”).

By this Sixth Interim Fee Application, A&M seeks compensation in the amount of \$3,416,535.30 less a discount in the amount of \$341,653.53 for a total amount of \$3,074,881.77. \$3,054,950.01 of which represents fees earned outside of Puerto Rico and \$19,931.76 of which represents fees earned in Puerto Rico, and reimbursement of actual and necessary expenses incurred in the amount of \$11,867.78 for the Sixth Interim Fee Application Period.

JURISDICTION

- 1, The United States District Court for the District of Puerto Rico (the “Court”) has subject matter jurisdiction over this Application pursuant to PROMESA section 306(a).
2. Venue is proper in this district pursuant to PROMESA section 307(a).

3. The statutory predicates for the relief requested herein are PROMESA sections 316 and 317.

BACKGROUND

4. On June 30, 2016, the Oversight Board was established under PROMESA section 101(b). On August 31, 2016, President Obama appointed the Oversight Board's seven voting members.

5. Pursuant to PROMESA section 315, "[t]he Oversight Board in a case under this subchapter is the representative of the debtor" and "may take any action necessary on behalf of the debtor to prosecute the case of the debtor, including filing a petition under section [304] of [PROMESA] . . . or otherwise generally submitting filings in relation to the case with the court." 48 U.S.C. § 2175.

6. On September 30, 2016, the Oversight Board designated the Debtor as a 'covered entity' under PROMESA section 101(d),

7. On May 21, 2017, the Oversight Board issued a restructuring certification pursuant to PROMESA sections 104(j) and 206 and filed a voluntary petition for relief for the Debtor pursuant to PROMESA section 304(a), commencing a case under title III thereof (the "Debtor's Title III Case"). Pursuant to PROMESA section 315(b), the Oversight Board is the Debtor's representative in the Debtor's Title III Case.

8. Background information regarding the Debtor and the commencement of the Debtor's Title III Case is contained in the *Notice of Filing of Statement of Oversight Board in Connection with PROMESA Title III Petition* [ECF No. 1, Case No. 17 BK 3283-LTS], attached to the Commonwealth of Puerto Rico's Title III petition.

9. On August 2, 2018, the Oversight Board retained A&M, at discounted rates, to

manage and resolve the tens of thousands of claims filed against the Title III entities².

10. On April 23, 2020, A&M served on the Notice Parties (as defined in the Interim Compensation Order) its nineteenth monthly fee statement for the period February 1, 2020 through February 29, 2020. The nineteenth monthly fee statement is attached hereto as Exhibit A.

11. On May 26, 2020, A&M served on the Notice Parties its twentieth monthly fee statement for the period March 1, 2020 through March 31, 2020. The twentieth monthly fee statement is attached hereto as Exhibit B.

12. On June 15, 2020, A&M served on the Notice Parties its twenty-first monthly fee statement for the period April 1, 2020 through April 30, 2020. The twenty-first monthly fee statement is attached hereto as Exhibit C.

13. On July 6, 2020, A&M served on the Notice Parties its twenty-second monthly fee statement for the period May 1, 2020 through May 31, 2020. The twenty-second monthly fee statement is attached hereto as Exhibit D.

14. In accordance with the Interim Compensation Order and as reflected in the foregoing summary, A&M has requested an aggregate gross payment of \$2,779,261.37 which represents payment of ninety percent (90%) of the compensation sought and reimbursement of one-hundred percent (100%) of expenses incurred. To date, A&M has received payment of \$1,919,161.21 in fees and \$9,383.54 of incurred expenses with respect to fee statements filed during the Sixth Interim Fee Application Period. The variance between the requested fees and payments received relates to: 1) the Twenty-second monthly fee statement for the period May 1, 2020 through May 31, 2020 remains unpaid, 2) a 1.5% Technical Service Fee tax withholdings totaling \$41,510.90, and 3) a universal 10% withholding tax (versus fees incurred on Puerto

² Pursuant to A&M's August 2, 2018 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board's website at: https://drive.google.com/file/d/1HuXTVFMQJC4POU_3judw1CCHdSPGhp8q/view (the "Engagement Letter"), it shall not provide services or advice on any claims related to the Puerto Rico Electric Power Authority.

Rico) effective as of December 2018 and as of the time of filing this Application, totaling \$276,739.36 for the Sixth Interim Fee Application Period.

REQUESTED FEES AND REIMBURSEMENT OF EXPENSES

15. All services for which A&M requests compensation were performed for the Commonwealth of Puerto Rico, (“Commonwealth”). The time detail for the Sixth Interim Fee Application Period is attached hereto as Exhibit E. This Sixth Interim Fee Application contains time entries describing the time spent by each professional during the Sixth Interim Fee Application Period. To the best of A&M’s knowledge, this Sixth Interim Fee Application substantially complies with the applicable provisions of PROMESA, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Second Interim Compensation Order. A&M’s time reports are entered and organized by task and by professional performing the described service in 1/10 of an hour increments.

16. A&M incurred expenses totaling \$11,867.78 for the Sixth Interim Fee Application Period as presented here to as Exhibit F.

17. The services rendered by A&M during the Sixth Interim Fee Application can be grouped into the categories set forth below. A&M attempted to place the services provided in the category that best relates to such services. However, because certain services may relate to one or more categories, services pertaining to one category may in fact be included in another category. These services performed are generally described below by category, and as set forth in the attached time detail attached hereto as Exhibit G. This Exhibit G also identifies the professional who rendered services relating to each category, along with the number of hours for each individual and the total compensation sought for each category.

SUMMARY OF SERVICES PERFORMED

18. This Sixth Interim Fee Application covers the fees incurred during the Sixth Interim Fee Application Period with respect to services rendered as advisor to the Oversight

Board in its role as representative for the Commonwealth. A&M believes it is appropriate to be compensated for the time spent in connection with these matters, and set forth a narrative description of the services rendered for the Debtors and the time expended, organized by project task categories as follows:

A. Commonwealth of Puerto Rico - Claims Administration and Objections

19. During this period, A&M:
 - a. Reviewed approximately 12,000 Claims identified as human resource related to confirm proper categorization for transfer to the Administrative Claims Resolution (ACR) process and, further, recorded asserted agency information for ease of transfer to correct contacts for further reconciliation;
 - b. Reviewed approximately 1,600 Claims asserted as tax refunds and compared the claim documentation against payment data provided by the Department of Treasury to determine if the Claim had been satisfied and should be placed on an upcoming objection or transferred to the Administrative Claims Resolution (ACR) process;
 - c. Reviewed approximately 35 Claims Reconciliation workbooks related to accounts payable Claims completed by Commonwealth agencies. In instances where the Commonwealth needed additional information from the creditor to complete the reconciliation, A&M coordinated the follow up communication;
 - d. Reviewed approximately 1,285 Claims related to litigation and prepared data questionnaires based upon asserted case number and agency for further reconciliation;
 - e. Reviewed approximately 4,000 supplemental outreach forms which were returned by creditors to validate if the creditor provided sufficient information to verify the asserted liability and finalize reconciliation. Claims were then

processed for entry into Alternative Dispute Resolution (ADR),

Administrative Claims Resolution (ACR), or future objections;

- f. Reviewed responses to approximately 2,500 adjourned Claims from previous deficient Claim Omnibus Objections to determine if the response provided sufficient information to move the Claim into the Administrative Claims Resolution (ACR) or Alternative Dispute Resolution (ADR) process or move forward with an Objection;
- g. Reviewed approximately 1,700 Omnibus Objection responses from claimants to determine next steps in reconciliation process;
- h. Prepared and filed Omnibus Objections affecting approximately 13,000 Claims;
- i. Reviewed approximately 2,000 Claims identified as deficient to confirm proper placement on future omnibus objections;
- j. Created and updated Claims summary analysis by claim type to allow counsel to review the claims groupings and confirm A&M's proposed treatment for each claim type;
- k. Performed creditor outreach to collect missing information for deficient Proofs of Claim;
- l. Provided regular updates of the claims reconciliation progress to representatives of the Title III entities, AAFAF, the Oversight Board, and their respective advisors.

In conjunction with this category, A&M expended approximately 6,082.7 hours during the Application Period, for a total of \$3,235,882.90, prior to any fee reduction.

B. Commonwealth of Puerto Rico – Fee Applications

20. During the Sixth Interim Fee Application Period, A&M prepared its Fifth Interim Fee Applications as required by the Second Amended Interim Compensation Order. In conjunction with this category, A&M expended approximately 18.7 hours during the Application Period, for a total of \$12,166.80, prior to any fee reduction.

C. Commonwealth of Puerto Rico - Meetings

21. During the Sixth Interim Fee Application Period, A&M participated in several meetings to review the Commonwealth claims process. These meetings included:

- a. regular update meetings with Commonwealth representatives, AAFAF, the Oversight Board and their advisors to review updated claims summary reports and strategy for claims resolution;
- b. meetings with Commonwealth representatives including treasury, AAFAF and the Department of Justice to review the status of the claims reconciliation process and discuss next steps related to litigation, accounts payable and bond claims resolution.

In conjunction with this category, A&M expended approximately 238.3 hours during the Application Period, for a total of \$168,485.60, prior to any fee reduction.

D. Discounts Agreed to By A&M and the Oversight Board

22. A&M and the Oversight Board in its role as representative for the Commonwealth had previously agreed to a ten-percent discount of fees based on the Engagement Letter.

E. Other Concessions Provided to Debtors by A&M

23. During the Sixth Interim Fee Application Period, one professional included in this Sixth Interim Fee Application was not locally-based and incurred a total of 8 hours of non-working travel time. A&M normally bills its clients for non-working travel time incurred by its professionals at 50% of their hourly rates. However, A&M will not charge the fees incurred for non-working travel time.

CERTIFICATE OF COMPLIANCE AND REQUEST FOR WAIVER

24. Attached hereto as Exhibit H is a declaration of Julie M. Hertzberg, the undersigned representative of A&M. To the extent that the Sixth Interim Fee Application does not comply in all respects with the requirements of the aforementioned rules, A&M believes that such deviations are not material and respectfully requests that any such requirements be waived.

NOTICE

25. Pursuant to the Interim Compensation Order, notice of this Application has been filed in the jointly-administered Commonwealth of Puerto Rico's Title III cases and served upon:

(a) the Financial Oversight and Management Board, 40 Washington Square South, Office 314A, New York, NY 10012, Attn: Professor Arthur J. Gonzalez, Oversight Board Member.

(b) attorneys for the Financial Oversight and Management Board as representative of The Commonwealth of Puerto Rico, O'Neill & Borges LLC, 250 Muñoz Rivera Ave., suite 800, San Juan, PR 00918-1813, Attn: Hermann D. Bauer, Esq. (Hermann.bauer@oneillborges.com);

(c) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, O'Melveny & Myers LLP, Times Square Tower, 7 Time Square, New York, NY 10036, Attn: John J. Rapisardi, Esq. (jrapisardi@omm.com), Suzanne Uhland, Esq. (suhland@omm.com), and Diana M. perez, Esq. (dperez@omm.com).

(d) attorneys for the Puerto Rico Fiscal Agency and Financial Advisory Authority, Marini Pietrantonio Muniz LLC, MCS Plaza, Suite 500, 255 Ponce de León Ave., San Juan P.R. 00917, Attn.: Luis C. Marini-Biaggi, Esq. (lmagini@mpmlawpr.com) and Carolina Velaz-Rivero Esq. (cvelaz@mpmlawpr.com);

(e) the Office of the United States Trustee for the District of Puerto Rico, Edificio Ochoa, 500 Tanca Street, Suite 301, San Juan, PR 00901 (re: *In re: Commonwealth of Puerto Rico*);

(f) attorneys for the Official Committee of Unsecured Creditors, Paul Hastings LLP, 200 Park Ave., New York, NY 10166, Attn: Luc A. Despina, Esq. (lucdespins@paulhastings.com);

(g) attorneys for the Official Committee of Unsecured Creditors,

Casillas, Santiago & Torres LLC, El Caribe Office Building, 53 Palmeras Street, Ste. 1601, San Juan, PR 00901, Attn: Juan J. Casillas Ayala, Esq. (jcasillas@cstlawpr.com) and Alberto J.E. Añeses Negrón, Esq. (aaneses@cstlawpr.com);

(h) attorneys for the Official Committee of Retired Employees, Jenner & Block LLP, 919 Third Ave., New York, NY 10022, Attn: Robert Gordon, Esq. (rgordon@jenner.com) and Richard Levin, Esq. (rlevin@jenner.com); and Jenner & Block LLP, 353 N. Clark Street, Chicago, IL 60654, Attn: Catherine Steege, Esq. (csteege@jenner.com) and Melissa Root, Esq. (mroot@jenner.com);

(i) attorneys for the Official Committee of Retired Employees, Bennazar, García & Milián, C.S.P., Edificio Union Plaza, PH-A, 416 Ave. Ponce de León, Hato Rey, PR 00918, Attn: A.J. Bennazar-Zequiera, Esq. (ajb@bennazar.org);

(j) the Puerto Rico Department of Treasury, PO Box 9024140, San Juan, PR 00902-4140, Attn: Reylam Guerra Goderich, Deputy Assistant of Central Accounting (Reylam.Guerra@hacienda.pr.gov); Omar E. Rodríguez Pérez, CPA, Assistant Secretary of Central Accounting (Rodriguez.Omar@hacienda.pr.gov); Angel L. Pantoja Rodríguez, Deputy Assistant Secretary of Internal Revenue and Tax Policy (angel.pantoja@hacienda.pr.gov); Francisco Parés Alicea, Assistant Secretary of Internal Revenue and Tax Policy (francisco.pares@hacienda.pr.gov); and Francisco Peña Montañez, CPA, Assistant Secretary of the Treasury (Francisco.Pena@hacienda.pr.gov);

k. attorneys for the Fee Examiner, EDGE Legal Strategies, PSC, 252 Ponce de León Avenue, Citibank Tower, 12th Floor, San Juan, PR 00918, Attn: Eyck O. Lugo (elugo@edgelegalpr.com); and

l. attorneys for the Fee Examiner, Godfrey & Kahn, S.C., One East Main Street, Suite 500, Madison, WI 53703, Attn: Katherine Stadler (KStadler@gklaw.com).

A&M submits that, in light of the foregoing, no other or further notice need be provided.

[remainder of page intentionally left blank]

WHEREFORE, pursuant to the Second Amended Interim Compensation Order, A&M respectfully requests that, for the period February 1, 2020 through May 31, 2020, the Court (i) grant A&M interim allowance of compensation in the amount of \$3,074,881.77 for professional services rendered during the Sixth Interim Fee Application Period and (ii) grant A&M interim allowance of expenses in the amount of \$11,867.78.

Dated: July 16, 2020
Detroit, Michigan

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

ADVISOR TO THE OVERSIGHT BOARD
AS REPRESENTATIVE OF THE
DEBTOR

EXHIBITS

Exhibit A

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
FEBRUARY 1, 2020 THROUGH FEBRUARY 29, 2020**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO NINETEENTH FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
FEBRUARY 1, 2020 THROUGH FEBRUARY 29, 2020**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to:	<u>Financial Oversight and Management Board of Puerto Rico</u>
--	--

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: February 1, 2020 through February 29, 2020

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$683,010.63 (\$758,900.70 incurred less 10% voluntary reduction of \$75,890.07)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,333.53</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's Nineteenth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for February 2020.

/s/

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On April 23, 2020 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J Gonzalez
FOMB Board Member

O'Neil & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Herman D. Bauer, Esq.

Office of United States Trustee:

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner:

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers, LLP.
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonui Muñoz LLC
MSC Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.
Valerie Blay Soler, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn: A. J. Bennazar-Zequeria, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
General Accounting
Omar E. Rodriguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodriguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period February 1, 2020 through February 29, 2020

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,370.5	\$ 722,138.20
Commonwealth of Puerto Rico - Fee Applications	7.6	\$ 4,854.80
Commonwealth of Puerto Rico - Meeting	43.5	\$ 31,907.70
Subtotal	1,421.6	758,900.70
<i>Less 10% voluntary reduction</i>		<i>(75,890.07)</i>
Total		\$ 683,010.63

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$919	27.3	\$25,088.70
Jay Herriman	Managing Director	Claim Management	\$893	100.5	89,746.50
Kara Harmon	Consultant II	Claim Management	\$675	131.3	88,627.50
Mark Zeiss	Director	Claim Management	\$630	143.0	90,090.00
Carter, Richard	Consultant II	Claim Management	\$550	33.7	18,535.00
DiNatale, Trevor	Consultant II	Claim Management	\$550	37.8	20,790.00
Collier, Laura	Senior Associate	Claim Management	\$525	112.3	58,957.50
Koncar, John	Consultant	Claim Management	\$498	160.6	79,978.80
Wirtz, Paul	Consultant	Claim Management	\$498	136.4	67,927.20
Wadzita, Brent	Analyst	Claim Management	\$420	194.3	81,606.00
Nicole Earlach	Analyst	Claim Management	\$400	196.5	78,600.00
McNulty, Emmett	Analyst	Claim Management	\$400	144.4	57,760.00
Bernice Grussing	Para Professional	Claim Management	\$341	3.5	1,193.50
Subtotal				1,421.6	758,900.70
<i>Less 10% voluntary reduction</i>					<i>-75,890.07</i>
Total					\$683,010.63

Summary of Expenses for the Period February 1, 2020 through February 29, 2020

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,333.53
Total	\$2,333.53

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$614,709.57, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,333.53, for services rendered outside of Puerto Rico) in the total amount of \$617,043.10.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
February 1, 2020 through February 29, 2020***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,370.5	\$722,138.20
Commonwealth of Puerto Rico - Fee Applications	7.6	\$4,854.80
Commonwealth of Puerto Rico - Meeting	43.5	\$31,907.70
<i>Total</i>	1,421.6	\$758,900.70

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2020 through February 29, 2020***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919.00	27.3	\$25,088.70
Herriman, Jay	Managing Director	\$893.00	100.5	\$89,746.50
Harmon, Kara	Director	\$675.00	131.3	\$88,627.50
Zeiss, Mark	Director	\$630.00	143.0	\$90,090.00
Carter, Richard	Consultant II	\$550.00	33.7	\$18,535.00
DiNatale, Trevor	Consultant II	\$550.00	37.8	\$20,790.00
Collier, Laura	Senior Associate	\$525.00	112.3	\$58,957.50
Koncar, John	Consultant	\$498.00	160.6	\$79,978.80
Wirtz, Paul	Consultant	\$498.00	136.4	\$67,927.20
Wadzita, Brent	Analyst	\$420.00	194.3	\$81,606.00
Erlach, Nicole	Analyst	\$400.00	196.5	\$78,600.00
McNulty, Emmett	Analyst	\$400.00	144.4	\$57,760.00
Grussing, Bernice	Operations Manager	\$341.00	3.5	\$1,193.50
		<i>Total</i>	1,421.6	<u>\$758,900.70</u>

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2020 through February 29, 2020***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	21.8	\$20,034.20
Herriman, Jay	Managing Director	\$893	82.3	\$73,493.90
Harmon, Kara	Director	\$675	121.0	\$81,675.00
Zeiss, Mark	Director	\$630	138.5	\$87,255.00
Koncar, John	Consultant	\$498	157.7	\$78,534.60
Wirtz, Paul	Consultant	\$498	135.5	\$67,479.00
Carter, Richard	Consultant II	\$550	33.1	\$18,205.00
DiNatale, Trevor	Consultant II	\$550	37.4	\$20,570.00
Collier, Laura	Senior Associate	\$525	109.9	\$57,697.50
Wadzita, Brent	Analyst	\$420	193.7	\$81,354.00
Erlach, Nicole	Analyst	\$400	195.2	\$78,080.00
McNulty, Emmett	Analyst	\$400	144.4	\$57,760.00
			1370.5	\$722,138.20
<i>Average Billing Rate</i>				\$526.92

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2020 through February 29, 2020

Prepare monthly and interim fee applications in accordance with court guidelines.

Average Billing Rate

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2020 through February 29, 2020***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	5.5	\$5,054.50
Herriman, Jay	Managing Director	\$893	14.1	\$12,591.30
Harmon, Kara	Director	\$675	10.3	\$6,952.50
Zeiss, Mark	Director	\$630	4.5	\$2,835.00
Koncar, John	Consultant	\$498	2.9	\$1,444.20
Wirtz, Paul	Consultant	\$498	0.9	\$448.20
Carter, Richard	Consultant II	\$550	0.6	\$330.00
DiNatale, Trevor	Consultant II	\$550	0.4	\$220.00
Collier, Laura	Senior Associate	\$525	2.4	\$1,260.00
Wadzita, Brent	Analyst	\$420	0.6	\$252.00
Erlach, Nicole	Analyst	\$400	1.3	\$520.00
			43.5	\$31,907.70
<i>Average Billing Rate</i>				\$733.51

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/1/2020	2.2	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/1/2020	0.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Koncar, John	2/1/2020	0.8	Analyze filed governmental claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/1/2020	0.9	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/1/2020	0.3	Analyze filed governmental claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/1/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Koncar, John	2/2/2020	1.9	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/2/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Carter, Richard	2/3/2020	1.2	Review/prepare follow up correspondence for Commonwealth re: copies of invoices received from vendors.
Erlach, Nicole	2/3/2020	0.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.1	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.7	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.7	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.3	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	2.1	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.4	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Harmon, Kara	2/3/2020	0.3	Prepare updated master workbook of claims with no addresses per discussions with Prime Clerk
Harmon, Kara	2/3/2020	0.2	Prepare follow up with Prime Clerk related to claims with no contact information
Harmon, Kara	2/3/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/3/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/3/2020	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/3/2020	0.4	Analyze updated workbook of claims with no contact information from Prime Clerk
Herriman, Jay	2/3/2020	1.8	Review responses to deficient claims objections in prep of call with counsel
Herriman, Jay	2/3/2020	1.2	Review listing of claims provided by Prime Clerk which did not include notice information, follow up with questions
Hertzberg, Julie	2/3/2020	0.4	Review summary of claims missing notice information and determine approach re: objection process
Hertzberg, Julie	2/3/2020	2.6	Review of updated claims analysis and reconciliation of AP and litigation claims and strategy for ADR/ACR
Koncar, John	2/3/2020	1.2	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	1.9	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	2.8	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	1.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	1.8	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/3/2020	2.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/3/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/3/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/3/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/3/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/3/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/3/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/3/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/3/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on Decemeber omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/3/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/3/2020	2.8	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/3/2020	1.9	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/3/2020	2.1	Review litigation claims to determine next steps for agency review
Wirtz, Paul	2/3/2020	2.3	Analyze litigation claims missing information for additional agency review
Zeiss, Mark	2/3/2020	1.2	Prepare report of recommended adjourns since December, January Omnibus Exhibit adjournments
Zeiss, Mark	2/3/2020	1.1	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/3/2020	1.1	Prepare report of docket responses, court adjourned, affected Omnibus Exhibits for Proskauer
Zeiss, Mark	2/3/2020	0.9	Review claimant responses for proper reconciliation of claims appearing on December, January Deficient Omnibus Exhibits, create next batch
Zeiss, Mark	2/3/2020	2.3	Review Proskauer mailing response scans for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/3/2020	1.1	Revise report of recommended adjourns since December, January Omnibus Exhibit adjournments
Carter, Richard	2/4/2020	0.6	Research/prepare documentation for counsel regarding inquiry from claimant.
DiNatale, Trevor	2/4/2020	0.5	Review AP claim reconciliation detail
Erlach, Nicole	2/4/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/4/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/4/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/4/2020	1.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/4/2020	1.7	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/4/2020	1.6	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/4/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/4/2020	0.2	Prepare follow up related to review of outstanding deficient claims for inclusion on omnibus objections
Harmon, Kara	2/4/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/4/2020	0.8	Analyze deficient claims review master workbook from N. Erlach to prepare comments related to claim objections / updated waterfall categories
Harmon, Kara	2/4/2020	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/4/2020	0.4	Analyze updated workbook of claims with no contact information from Prime Clerk to prepare final list for M. Zeiss review
Harmon, Kara	2/4/2020	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/4/2020	0.3	Prepare sample litigation file, by agency, and draft email for review by J. Herriman
Herriman, Jay	2/4/2020	2.8	Review of data to be sent to various agencies related to settled litigation matters to determine status of payments
Herriman, Jay	2/4/2020	2.7	Review supplemental mailing responses to determine next steps in reconciliation process
Koncar, John	2/4/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	2.4	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	1.1	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/4/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	1.7	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
McNulty, Emmett	2/4/2020	0.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	2.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	1.2	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/4/2020	1.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/4/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	2/4/2020	1.1	Prep litigation files for additional agency review
Wirtz, Paul	2/4/2020	2.4	Prep litigation files for additional agency review
Wirtz, Paul	2/4/2020	2.6	Review litigation claims to determine next steps for agency review
Wirtz, Paul	2/4/2020	1.8	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/4/2020	2.3	Prep litigation files for additional agency review
Zeiss, Mark	2/4/2020	0.8	Review new bond claims, draft reconciliation, objection steps

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/4/2020	1.1	Review Court ordered Adjournments for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/4/2020	2.3	Review Prime Clerk Mailing Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/4/2020	0.9	Review Prime Clerk report of missing addresses affecting December, January, March Deficient Omnibus Exhibits
Zeiss, Mark	2/4/2020	1.2	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Carter, Richard	2/5/2020	1.9	Research/review claims filed by claimant at the request of internal team.
Carter, Richard	2/5/2020	0.4	Review vendor email responses in regards to claim reconciliation requests for next steps.
Carter, Richard	2/5/2020	0.3	Review claims attached to emails to confirm if duplicative.
Carter, Richard	2/5/2020	1.2	Review/update claim reconciliation tracker based on additional emails received.
Erlach, Nicole	2/5/2020	2.6	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/5/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/5/2020	0.3	Prepare workbook for analysis of claims with supplemental mailing responses for discussion with L. Collier
Harmon, Kara	2/5/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/5/2020	0.7	Prepare analysis of litigation claims for proposed duplicate objections
Harmon, Kara	2/5/2020	0.4	Analyze claim difference report to provide comments for follow up with Prime Clerk related to claim changes on the official

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/5/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/5/2020	0.6	Analyze comments from M. Zeiss related to claims drafted on deficient objection for April hearing to prepare follow up with Prime Clerk related to creditor information
Harmon, Kara	2/5/2020	0.4	Prepare analysis of claims filed by Data Access to prepare follow up with Commonwealth on further reconciliation of trade claims
Harmon, Kara	2/5/2020	0.6	Prepare modifications to litigation agency files per comments received from L. Stafford
Herriman, Jay	2/5/2020	1.9	Review governmental, legal and miscellaneous claims in prep of call with counsel to discuss next steps of reconciliation
Herriman, Jay	2/5/2020	2.7	Review claims to be included in April deficient claims objection
Koncar, John	2/5/2020	1.8	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/5/2020	1.1	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/5/2020	2.4	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/5/2020	1.3	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/5/2020	0.8	Analyze the claims population in the proactive outreach review process and prepare a process overview and review file for to provide to an additional resource for review.
McNulty, Emmett	2/5/2020	0.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/5/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/5/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/5/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/5/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/5/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/5/2020	1.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December omnibus objections to determine next steps for claims reconciliation / resolution.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/5/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on Decemeber omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/5/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/5/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/5/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/5/2020	2.7	Prep litigation files for additional agency review
Wirtz, Paul	2/5/2020	1.9	Prep litigation files for additional agency review
Wirtz, Paul	2/5/2020	2.1	Prep litigation files for additional agency review
Wirtz, Paul	2/5/2020	2.2	Prep litigation files for additional agency review
Zeiss, Mark	2/5/2020	2.4	Draft report of December, January prior adjourned claims due to mailing, docket responses with reconciliation steps going forward or recommend response, noting those still left to review
Zeiss, Mark	2/5/2020	1.1	Draft report of missing addresses affecting December, January, March Deficient Omnibus Exhibits with Prime Clerk status and resolution
Zeiss, Mark	2/5/2020	0.6	Reconcile claim amount changes per Prime Clerk register, prior requests for amount changes for amended claims
Zeiss, Mark	2/5/2020	2.7	Draft April Deficient Objection Omnibus Exhibits per additional claims with insufficient documentation
Zeiss, Mark	2/5/2020	1.3	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Carter, Richard	2/6/2020	2.4	Review/prepare email correspondences to Commonwealth/vendors re: additional reconciliation information required.
Collier, Laura	2/6/2020	1.9	Review HR proactive outreach response forms returned by claimants
DiNatale, Trevor	2/6/2020	1.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/6/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/6/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	2/6/2020	0.4	Prepare follow up with Commonwealth agency to obtain payment information for trade claims
Harmon, Kara	2/6/2020	2.3	Analyze trade claim workbooks returned by Commonwealth agencies to complete reconciliation OR follow up on outstanding items
Harmon, Kara	2/6/2020	0.4	Analyze litigation Claim file from P. Wirtz to provide comments on modifications
Harmon, Kara	2/6/2020	2.3	Prepare / send agency level analysis for litigation judgements and settlements Claims to Commonwealth review and further reconciliation
Harmon, Kara	2/6/2020	1.6	Prepare / send agency level analysis for litigation judgements and settlements Claims to Commonwealth review and further reconciliation
Harmon, Kara	2/6/2020	0.7	Prepare analysis of Claims ready for objection / inclusion on omnibus objections for April hearing
Harmon, Kara	2/6/2020	0.3	Prepare updated analysis of municipality claims to be withdrawn
Herriman, Jay	2/6/2020	2.1	Review completed claim reconciliation worksheets and associated reconciliation data from the Commonwealth
Herriman, Jay	2/6/2020	1.1	Review claims to be included in supplemental mailing to creditors
Herriman, Jay	2/6/2020	2.9	Review deficient claim objection responses to determine if they are sufficient to move to the ACR process
Koncar, John	2/6/2020	0.6	Analyze proactive outreach responses to compile and submit inquiries to Prime Clerk regarding review of HR outreach responses received.
Koncar, John	2/6/2020	1.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/6/2020	1.1	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/6/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/6/2020	0.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/6/2020	2.7	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/6/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/6/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/6/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on Decemeber omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/6/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on Decemeber omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/6/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/6/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/6/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/6/2020	0.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	2/6/2020	2.4	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	1.4	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	2.7	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	2.3	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	1.3	Prep litigation files for additional agency review
Zeiss, Mark	2/6/2020	1.3	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/6/2020	2.4	Review mailing, docket responses for December, January prior adjourned claims for reconciliation steps going forward
Zeiss, Mark	2/6/2020	2.8	Prepare report of December, January additional claims adjourned, recommend adjourned due to mailing responses, docket responses not adjourned by the court
Zeiss, Mark	2/6/2020	0.6	Review new bond claims, draft reconciliation, objection steps
Zeiss, Mark	2/6/2020	1.4	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Carter, Richard	2/7/2020	2.3	Prepare correspondence to vendor/Commonwealth to request additional documentation/clarification
Carter, Richard	2/7/2020	1.3	Update claims management system based on the reconciliation of claim workbooks.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	2/7/2020	2.1	Review reconciliation workbooks prepared by the Commonwealth for accuracy/next steps.
Collier, Laura	2/7/2020	2.7	Review HR proactive outreach response forms returned by claimants
Collier, Laura	2/7/2020	0.6	Review HR proactive outreach response forms returned by claimants
DiNatale, Trevor	2/7/2020	1.6	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/7/2020	1.8	Review AP claim reconciliation for upcoming claim objections
DiNatale, Trevor	2/7/2020	0.9	Review AP claim reconciliation for upcoming claim objections
Erlach, Nicole	2/7/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/7/2020	0.4	Prepare weekly workstream report for Proskauer and Commonwealth agencies
Harmon, Kara	2/7/2020	0.2	Analyze questions from agencies related to judgement/settlement files for further reconciliation
Herriman, Jay	2/7/2020	0.9	Review updated claims waterfall and weekly workstream update in prep of sending to AAFAF and counsel
Herriman, Jay	2/7/2020	0.9	Send multiple emails to AAFAF requesting updates on outstanding claim questions
Herriman, Jay	2/7/2020	2.3	Review claims to be included in first round of ADR process to ensure they meet requirements for this process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hertzberg, Julie	2/7/2020	2.8	Work on strategy regarding ADR process and claims stratification
Koncar, John	2/7/2020	0.4	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/7/2020	2.7	Analyze legal arbitration claims along with supporting documentation to prepare synopses of each asserted claim and update claim types and waterfall categories as necessary.
Koncar, John	2/7/2020	2.9	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim and update claim types and waterfall categories as necessary.
McNulty, Emmett	2/7/2020	0.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	1.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	2.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/7/2020	1.1	Review litigation claims to determine duplicate claims
Wirtz, Paul	2/7/2020	2.1	Review litigation claims to determine duplicate claims
Zeiss, Mark	2/7/2020	2.1	Review Proskauer mailing response scans for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/7/2020	0.7	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/7/2020	2.1	Prepare report of bondholder claims by reconciliation next steps for Proskauer for potential April objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/7/2020	1.4	Prepare report of December, January prior adjourned claims due to mailing, docket responses with reconciliation steps going forward or recommend response
Zeiss, Mark	2/7/2020	2.8	Review UCC mailing response scans for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/7/2020	0.4	Prepare memo for bond claim mailing request forms for Prime Clerk
Zeiss, Mark	2/7/2020	0.6	Provide claims by CUSIP reports for Proskauer bond objections
Zeiss, Mark	2/7/2020	0.7	Review addresses for January, December Deficient Omnibus Exhibits providing memo for Prime Clerk
Erlach, Nicole	2/8/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Hertzberg, Julie	2/8/2020	1.6	Audit claims to be included in first round of ADR process
Hertzberg, Julie	2/8/2020	0.3	Review and revise updated claims waterfall and weekly workstream update
Koncar, John	2/8/2020	0.4	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/8/2020	0.6	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Zeiss, Mark	2/9/2020	2.7	Prepare report of December, January, March, April Deficient Omnibus Exhibit claims with additional recommend withdraw or adjourn
Collier, Laura	2/10/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/10/2020	0.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/10/2020	2.9	Analyze supplemental outreach responses to determine next steps for HR claims
Erlach, Nicole	2/10/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/10/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/10/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/10/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/10/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/10/2020	1.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Harmon, Kara	2/10/2020	2.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/10/2020	0.7	Analyze proactive outreach responses to determine next steps for Claims reconciliation
Harmon, Kara	2/10/2020	0.3	Analyze indemnity claims to categorize for further reconciliation
Harmon, Kara	2/10/2020	0.6	Analyze proactive outreach responses to determine next steps for Claims reconciliation
Harmon, Kara	2/10/2020	0.6	Prepare summary of Claims reconciliation workbooks sent to Commonwealth agencies including status of workbook
Harmon, Kara	2/10/2020	0.9	Prepare workbook of additional claims for deficient objection for review by N. Erlach
Harmon, Kara	2/10/2020	0.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/10/2020	0.8	Analyze unsolicited outreach responses as provided by Prime Clerk to prepare comments for omnibus objections
Harmon, Kara	2/10/2020	1.2	Prepare / send agency level analysis for litigation judgements and settlements Claims to Commonwealth review and further reconciliation
Herriman, Jay	2/10/2020	2.8	Review claims listed Omnibus objections to be heard at April hearing
Herriman, Jay	2/10/2020	1.1	Review claims filed against Non-Title III entities in prep of listing on Omnibus objection
Herriman, Jay	2/10/2020	2.7	Review analysis of Government, Misc. tax, Contract rejection and insurance claims in prep of call with counsel
Herriman, Jay	2/10/2020	1.9	Review responses received related to December, January and March Omnibus objections
Herriman, Jay	2/10/2020	0.4	Review completed claim reconciliation worksheets related to accounts payable claims
Koncar, John	2/10/2020	0.6	Prepare an updated summary report of compiled claim synopses for reviewed legal, treasury, governmental, and tax claims.
Koncar, John	2/10/2020	0.9	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/10/2020	1.7	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/10/2020	0.7	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/10/2020	2.1	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/10/2020	0.7	Update legal claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/10/2020	2.7	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/10/2020	0.6	Update legal and treasury claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
McNulty, Emmett	2/10/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/10/2020	1.1	Prepare reports for Prime Clerk for additional adjourns and withdrawals for December, January Deficient Omnibus Objections
Zeiss, Mark	2/10/2020	2.4	Prepare report of prior adjourned December, January Deficient Omnibus Objection claims and current reconciliation disposition based on claimant responses
Zeiss, Mark	2/10/2020	2.6	Prepare revised December Deficient Omnibus Exhibits for Disallowed, Adjourned claims
Zeiss, Mark	2/10/2020	2.7	Prepare revised December January Omnibus Exhibits for Disallowed, Adjourned claims
Zeiss, Mark	2/10/2020	0.7	Prepare revised Omnibus exhibits per Proskauer request
Collier, Laura	2/11/2020	1.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/11/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/11/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	2/11/2020	2.3	Review AP claim reconciliations
Erlach, Nicole	2/11/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/11/2020	1.4	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/11/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/11/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/11/2020	1.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/11/2020	0.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/11/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/11/2020	1.2	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Harmon, Kara	2/11/2020	0.8	Prepare workbook of Claims drafted on amended and duplicate objections for April omnibus hearing
Harmon, Kara	2/11/2020	0.6	Analyze Claim waterfall categories to prepare updates to weekly status report for Commonwealth and Proskauer
Harmon, Kara	2/11/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/11/2020	1.6	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/11/2020	0.7	Prepare summary of Claims ready for objection to be drafted for April omnibus hearing
Harmon, Kara	2/11/2020	0.4	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/11/2020	1.1	Prepare workbook of 245 additional deficient Claims to be included on April omnibus objections
Herriman, Jay	2/11/2020	2.6	Review claims listed Omnibus objections to be heard at April hearing

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/11/2020	1.3	Review draft Omnibus objections and associated declarations
Hertzberg, Julie	2/11/2020	0.9	Review draft Omnibus objections and associated declarations
Hertzberg, Julie	2/11/2020	1.3	Review claims listed Omnibus objections to be heard at April hearing
Koncar, John	2/11/2020	0.6	Update bondholder claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/11/2020	1.8	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/11/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/11/2020	2.1	Prepare, finalize, and distribute a claim synopsis report covering claims with waterfall categories of: Treasury, Legal-Other, Tax Claims, Government, and Puerto Rico Government Claims.
Koncar, John	2/11/2020	0.8	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/11/2020	2.8	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/11/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/11/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/11/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/11/2020	2.6	Review litigation claims to determine duplicates for objection
Wirtz, Paul	2/11/2020	2.1	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/11/2020	2.4	Review litigation claims to determine next steps for agency review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/11/2020	1.9	Analyze litigation claims missing information for additional agency review
Zeiss, Mark	2/11/2020	1.6	Review Prime Clerk docket responses report for impact on Deficient Omnibus Objections recommending adjourning where applicable
Zeiss, Mark	2/11/2020	0.8	Prepare for Proskauer call re: December, January prior adjourned claims reconciliation status per responses
Zeiss, Mark	2/11/2020	0.7	Prepare memo for particular claims for December, January Deficient Omnibus Exhibits for current adjourned status per Proskauer request
Zeiss, Mark	2/11/2020	2.2	Review additional Prime Clerk docket responses report for impact on Deficient Omnibus Objections recommending adjourning where applicable
Zeiss, Mark	2/11/2020	0.8	Revise December Deficient Omnibus Disallowed, Adjourned Exhibit for withdrawn claim
Zeiss, Mark	2/11/2020	0.4	Prepare followup chart for Proskauer re: claimant docket response applying to several claims
Zeiss, Mark	2/11/2020	1.1	Prepare reconciliation records for Exact Duplicate objections for claims
Zeiss, Mark	2/11/2020	0.7	Revise reports for Prime Clerk for additional adjourns and withdrawals for December, January Deficient Omnibus Objections
Zeiss, Mark	2/11/2020	0.6	Prepare response for Proskauer regarding bondholder Omnibus objection formats possible for wrong debtor and no liability
Collier, Laura	2/12/2020	1.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/12/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/12/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
Erlach, Nicole	2/12/2020	1.6	Reconcile Commonwealth claims for amendments reviewing Box 4 information claimant provided
Erlach, Nicole	2/12/2020	1.3	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	2.2	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	1.9	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	1.4	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/12/2020	1.8	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Erlach, Nicole	2/12/2020	0.7	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	0.9	Reconcile Commonwealth claims for amendments reviewing Box 4 information claimant provided
Harmon, Kara	2/12/2020	0.7	Prepare analysis of satisfied and non-title III claims for inclusion on April omnibus objections
Harmon, Kara	2/12/2020	0.2	Analyze creditor response to omnibus objection to prepare comments for counsel on next steps
Harmon, Kara	2/12/2020	1.5	Continue analysis of litigation Claims to be sent to Commonwealth agencies for review and reconciliation
Harmon, Kara	2/12/2020	0.3	Continue analysis of closed litigation case to determine status of appeal
Harmon, Kara	2/12/2020	2.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/12/2020	1.2	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/12/2020	0.4	Analyze claims removed from omnibus objections for supplemental outreach responses to provide updated waterfall status for weekly reporting
Harmon, Kara	2/12/2020	0.8	Prepare updated analysis of amendments and duplicate claims for inclusion on April omnibus objections
Herriman, Jay	2/12/2020	2.1	Review claims listed Omnibus objections to be heard at April hearing
Herriman, Jay	2/12/2020	0.8	Review draft litigation claim reconciliation worksheet in prep of sending to counsel and AAFAF for comments
Hertzberg, Julie	2/12/2020	3.2	Work on strategy regarding variance analysis for claims allowance
Koncar, John	2/12/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/12/2020	2.3	Analyze filed claim forms, outreach responses, and supporting documentation related to HR and Legal claims to update the claim categorizations and flag deficient claims.
Koncar, John	2/12/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/12/2020	2.7	Analyze filed claim forms, outreach responses, and supporting documentation related to HR and Legal claims to update the claim categorizations and flag deficient claims.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/12/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.7	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/12/2020	2.6	Review litigation claims to determine duplicates for objection
Wirtz, Paul	2/12/2020	2.2	Review litigation claims to determine duplicates for objection
Wirtz, Paul	2/12/2020	2.3	Review litigation claims to determine duplicates for objection
Zeiss, Mark	2/12/2020	0.9	Prepare Amended Claims Omnibus Exhibits for Proskauer
Zeiss, Mark	2/12/2020	0.4	Prepare request for April Deficient Omnibus Exhibit claims for Prime Clerk confirming mailings
Zeiss, Mark	2/12/2020	1.8	Revise April Deficient Omnibus Exhibit claims per responses to date
Zeiss, Mark	2/12/2020	1.7	Prepare Omnibus Exhibits for additional April Objections and share chart with Proskauer
Zeiss, Mark	2/12/2020	1.6	Prepare Non-Title III and Satisfied Omnibus Exhibits for Proskauer
Zeiss, Mark	2/12/2020	2.9	Review Prime Clerk mailing responses report for impact on Deficient Omnibus Objections recommending adjourning where applicable
Zeiss, Mark	2/12/2020	0.9	Prepare additional April Deficient Omnibus Exhibits for Proskauer

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/12/2020	0.6	Prepare translation request for Non-Title III and Satisfied Omnibus Exhibits for Prime Clerk
Zeiss, Mark	2/12/2020	0.4	Prepare consolidated January Deficient Omnibus Exhibits per Proskauer request
Zeiss, Mark	2/12/2020	1.1	Review Batch 18 mailings from Proskauer for impact on Deficient Omnibus Objections recommending adjourning where applicable
Collier, Laura	2/13/2020	1.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/13/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/13/2020	0.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	2/13/2020	2.6	Create unsecured claim stratification reports
DiNatale, Trevor	2/13/2020	2.9	Review AP claim reconciliation detail
Erlach, Nicole	2/13/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	1.2	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/13/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/13/2020	1.6	Analyze report of AP Claims by asserted amount for Claim stratification reporting
Harmon, Kara	2/13/2020	0.6	Prepare analysis of AP claims with reconciliation workbooks outstanding to Commonwealth agencies
Harmon, Kara	2/13/2020	0.9	Prepare final workbook of amendments and duplicates for April omnibus objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/13/2020	0.8	Prepare workbook of accounts payable claims for review and further reconciliation by Commonwealth
Harmon, Kara	2/13/2020	0.4	Prepare analysis of Non-Title III claims for objection to send to B. Wadzita to confirm against master list
Harmon, Kara	2/13/2020	1.4	Prepare workbook of Commonwealth claims including litigation and AP stratification reports for J. Herriman review
Herriman, Jay	2/13/2020	2.3	Prepare draft unsecured claim analysis per discussion with counsel
Hertzberg, Julie	2/13/2020	2.0	Analyze and revise draft unsecured claim analysis per discussion with counsel
Koncar, John	2/13/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/13/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
McNulty, Emmett	2/13/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	2.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	0.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/13/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/13/2020	1.9	Review litigation claims to determine duplicates for objection
Wirtz, Paul	2/13/2020	2.4	Review litigation claims to determine duplicates for objection
Zeiss, Mark	2/13/2020	0.9	Prepare Omnibus Exhibit for Exact Duplicate claims
Zeiss, Mark	2/13/2020	0.8	Revise Omnibus Exhibit for Amended Claims per updated reconciliation
Zeiss, Mark	2/13/2020	1.6	Review Cede / DTC bonds for scheduled claim for reconciliation of bondholder Commonwealth GO bond claims preparing memo
Zeiss, Mark	2/13/2020	2.7	Prepare Bondholder No Liability Omnibus Objection Exhibits 177, 178, 179
Zeiss, Mark	2/13/2020	2.8	Prepare Bondholder Omnibus Objection Exhibit 180 Bondholder Modify
Collier, Laura	2/14/2020	0.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/14/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/14/2020	2.9	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	2/14/2020	2.1	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/14/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/14/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Herriman, Jay	2/14/2020	1.1	Update unsecured claims analysis with comments from B. Rosen and L. Stafford
Hertzberg, Julie	2/14/2020	2.7	Continue work on claims strategy re: ADR and variance analysis and methods of resolution
Koncar, John	2/14/2020	2.8	Analyze filed tax claims and associated support to identify and recategorize tax claims related to income tax refunds.
Koncar, John	2/14/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/14/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/14/2020	2.4	Analyze filed tax claims and associated support to identify and recategorize tax claims related to income tax refunds.
McNulty, Emmett	2/14/2020	1.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	0.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	0.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	2.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/14/2020	0.7	Prepare translation request for Bondholder Omnibus Exhibits 177-180 for Prime Clerk
Zeiss, Mark	2/14/2020	0.8	Prepare listing of claimants for Omnibus Exhibits 171-180 per Proskauer request for conflicts checks

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/15/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/15/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
McNulty, Emmett	2/15/2020	2.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/15/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/15/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/15/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/15/2020	1.2	Prepare report of December, January Deficient Omnibus Exhibit claims that have been adjourned by Proskauer or the Court by Prime Clerk request
McNulty, Emmett	2/16/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Collier, Laura	2/17/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/17/2020	0.5	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/17/2020	2.7	Analyze supplemental outreach responses to determine next steps for HR claims
Koncar, John	2/17/2020	2.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/17/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/17/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/17/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	0.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/17/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Collier, Laura	2/18/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/18/2020	2.9	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/18/2020	0.7	Review proactive outreach responses returned by claimants to determine next step for reconciliation
DiNatale, Trevor	2/18/2020	2.0	Review AP claim reconciliation detail for upcoming claim objections
Erlach, Nicole	2/18/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/18/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/18/2020	0.2	Prepare follow up on deficient claims for objection related to supplemental outreach responses
Harmon, Kara	2/18/2020	0.4	Begin review of undeliverable Claim mailings related to deficient Claims
Koncar, John	2/18/2020	2.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/18/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/18/2020	0.8	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/18/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/18/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/18/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/18/2020	1.9	Review April Deficient claims on Omnibus Exhibits due diligence with Prime Clerk
Zeiss, Mark	2/18/2020	0.9	Revise Exact Duplicates Omnibus Exhibit for claims with changed reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/18/2020	1.1	Prepare report for January Deficient claims on Disallowed Omni Exhibits for mailings, docket responses, suggested reconciliation
Zeiss, Mark	2/18/2020	0.9	Prepare report for December Deficient claims on Disallowed Omni Exhibits for mailings, docket responses, suggested reconciliation
Zeiss, Mark	2/18/2020	1.6	Review Prime Clerk mailings reports for impact on claims on Deficient Objections for reconciliation
Zeiss, Mark	2/18/2020	1.8	Review three Prime Clerk docket objection response reports for impact on claims on Deficient Objections for reconciliation
Collier, Laura	2/19/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/19/2020	2.7	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/19/2020	0.8	QC work product from review of outreach responses
Collier, Laura	2/19/2020	0.1	Review proactive outreach responses returned by claimants to determine next step for reconciliation
DiNatale, Trevor	2/19/2020	1.2	Review AP claim detail for potential future objections
DiNatale, Trevor	2/19/2020	0.5	Draft correspondence with commonwealth re: AP claim reconciliation follow-up
Erlach, Nicole	2/19/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/19/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/19/2020	0.9	Prepare workbook of AP Claims for further review to determine next steps for reconciliation
Harmon, Kara	2/19/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/19/2020	1.7	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/19/2020	1.2	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/19/2020	1.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/19/2020	0.6	Continue analysis of litigation Claims to be sent to Commonwealth agencies for review and reconciliation
Harmon, Kara	2/19/2020	0.2	Prepare follow up with Prime Clerk related to mismatched Claims for outreach responses
Herriman, Jay	2/19/2020	0.5	Review draft informative motion related to responses to claim objections and provide comments to L. Stafford
Koncar, John	2/19/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/19/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/19/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/19/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/19/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.9	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/19/2020	2.4	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	1.7	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	2.3	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	1.9	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	2.7	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Zeiss, Mark	2/19/2020	1.9	Review Proskauer mail scans of claimant responses to Omnibus Exhibits for reconciliation of deficient claims
Zeiss, Mark	2/19/2020	1.8	Review UCC mail scans of claimant responses to Omnibus Exhibits for reconciliation of deficient claims
Zeiss, Mark	2/19/2020	1.7	Review bondholder claims for reconciliation based on CUSIPs in brokerage statements, claims for
Zeiss, Mark	2/19/2020	0.6	Revise Omnibus Exhibit claims for Spanish language versions
Carter, Richard	2/20/2020	1.9	Review/prepare correspondences for 5 trade claims in the claims management system.
Collier, Laura	2/20/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/20/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/20/2020	1.3	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	2/20/2020	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/20/2020	1.4	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	0.8	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.9	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.7	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.1	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/20/2020	0.3	Review question from N. Erlach related to duplicate Claims objection for Claim drafted on April omnibus objections
Harmon, Kara	2/20/2020	0.4	Analyze suggested waterfalls as provided by N. Erlach to prepare follow for same

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/20/2020	0.2	Prepare follow up related to tax refund Claims and files of payments from Dept of Treasury
Harmon, Kara	2/20/2020	0.8	Analyze comments from Proskauer related to Claim amendments objections to prepare response on inclusion
Harmon, Kara	2/20/2020	2.6	Continue analysis of duplicate Claims for April omnibus hearing to confirm accuracy in objection
Harmon, Kara	2/20/2020	0.6	Prepare updated draft litigation document for agency review related to ongoing cases
Harmon, Kara	2/20/2020	2.4	Analyze duplicate Claims for inclusion on April omnibus objections to confirm accuracy in objection
Herriman, Jay	2/20/2020	1.3	Review draft Omnibus objections and associated declarations related to duplicate, amended and non-title III claims
Herriman, Jay	2/20/2020	3.1	Review exact duplicate claims listed on Omnibus objection to be heard at April hearing
Herriman, Jay	2/20/2020	1.8	Review comments from J. Greenburg re: exact duplicate and amended claim objections
Hertzberg, Julie	2/20/2020	2.2	Work on claims segregation between ADR and ACR
Koncar, John	2/20/2020	2.0	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/20/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/20/2020	2.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/20/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/20/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/20/2020	2.7	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/20/2020	1.8	Draft litigation review files for agency review
Wirtz, Paul	2/20/2020	2.8	Draft litigation review files for agency review
Wirtz, Paul	2/20/2020	2.1	Draft litigation review files for agency review
Wirtz, Paul	2/20/2020	2.2	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/20/2020	2.7	Draft litigation review files for agency review
Zeiss, Mark	2/20/2020	0.9	Revise Exact Duplicate Omnibus Objection Exhibit per edits, comments
Zeiss, Mark	2/20/2020	1.7	Review Prime Clerk mailings returned report for impact on claims on Deficient Objections for reconciliation
Collier, Laura	2/21/2020	1.0	Review proactive outreach responses returned by claimants to determine next step for reconciliation
Collier, Laura	2/21/2020	0.8	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/21/2020	2.3	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/21/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	2/21/2020	2.5	Analyze AP trade claim detail to determine next steps in reconciliation process
Harmon, Kara	2/21/2020	1.6	Analyze data from B. Wadzita and E. McNulty related to HR claims with supporting documentation
Harmon, Kara	2/21/2020	0.6	Prepare final exhibit for exact duplicate claims including workbook for review
Harmon, Kara	2/21/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/21/2020	0.7	Analyze claims removed from omnibus objections for supplemental outreach responses to provide updated waterfall status for weekly reporting
Harmon, Kara	2/21/2020	0.2	Follow up with the treasury department regarding tax refund payment files

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/21/2020	0.9	Begin analysis of tax refund payments files
Harmon, Kara	2/21/2020	0.4	Analyze final draft of exact duplicate claims for objection at April omnibus hearing
Harmon, Kara	2/21/2020	0.6	Prepare comments for Proskauer related to amended claims for objection at April hearing
Harmon, Kara	2/21/2020	0.3	Prepare weekly workstream report for Proskauer and Commonwealth agencies
Harmon, Kara	2/21/2020	0.3	Prepare comments / follow up with Prime Clerk related to exact duplicate claim docketing differences
Herriman, Jay	2/21/2020	1.2	Review updated exhibit related to exact duplicate claims
Herriman, Jay	2/21/2020	1.3	Review claims listed Omnibus objections to be heard at April hearing
Herriman, Jay	2/21/2020	0.6	Prepare and send analysis of Section 330 claims related to the department of health to AAFAF
Hertzberg, Julie	2/21/2020	1.8	Review certain litigation claims re: reconciliation strategy under ADR
Koncar, John	2/21/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/21/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/21/2020	1.3	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/21/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	0.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.4	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/21/2020	1.3	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	0.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/21/2020	2.4	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/21/2020	2.1	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/21/2020	1.8	Draft litigation review files for agency review
Wirtz, Paul	2/21/2020	0.6	Draft litigation review files for agency review
Wirtz, Paul	2/21/2020	2.6	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Zeiss, Mark	2/21/2020	1.1	Prepare bondholder claims report with specific CUSIPs per Proskauer CUSIP research for inclusion on Omnibus Objections
Zeiss, Mark	2/21/2020	0.4	Review claims for bondholder information, changing reconciliation status per data given
Zeiss, Mark	2/21/2020	0.7	Revise bondholder claims report with specific CUSIPs per Proskauer CUSIP research for inclusion on Omnibus Objections
Zeiss, Mark	2/21/2020	0.6	Review CUSIP research from Proskauer for bondholder claims reconciliation for Insured, other bonds
Zeiss, Mark	2/21/2020	2.1	Review three Prime Clerk docket objection response reports for impact on claims on Deficient Objections for reconciliation
DiNatale, Trevor	2/22/2020	1.2	Analyze AP trade claim detail to determine next steps in reconciliation process
McNulty, Emmett	2/22/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Herriman, Jay	2/23/2020	0.9	Review weekly claims workstream tracker and prep to send to counsel and AAFAF
Herriman, Jay	2/23/2020	0.7	Review updated claims waterfall analysis and prep to send to counsel and AAFAF
Carter, Richard	2/24/2020	2.8	Review/update claims management system for 3 AP-related claims based on reconciliation.
Carter, Richard	2/24/2020	1.2	Reconcile/prepare correspondence to Commonwealth relating to trade-related claim with numerous asserted invoices.
Carter, Richard	2/24/2020	0.9	Prepare/send correspondence related to 4 AP-related claims based on reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	2/24/2020	3.1	Review/update claims management system for 6 AP-related claims based on reconciliation.
Collier, Laura	2/24/2020	1.4	Review of proactive outreach HR response forms
Collier, Laura	2/24/2020	2.9	Review of proactive outreach HR response forms
Collier, Laura	2/24/2020	2.9	Analyze tax refund claims and create template for respective work product
Erlach, Nicole	2/24/2020	2.1	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/24/2020	1.1	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/24/2020	1.6	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/24/2020	1.9	Prepare litigation claim documents to be sent to asserted agencies for review
Harmon, Kara	2/24/2020	1.1	Prepare workbook of asserted tax refund Claims for discussion with L. Collier
Harmon, Kara	2/24/2020	0.3	Prepare follow up with M. Zeiss related to deficient Claims for omnibus objections
Harmon, Kara	2/24/2020	2.9	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Herriman, Jay	2/24/2020	1.1	Review claims included on Omni 171 - 172 (Deficient / late filed claims)
Herriman, Jay	2/24/2020	0.9	Review partially unliquidated litigation claims for prep of placing on Omni objection to liquidate
Herriman, Jay	2/24/2020	1.8	Review draft Omnibus objections 171, 172, 177 - 180 with associated declarations
Koncar, John	2/24/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/24/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/24/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/24/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/24/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/24/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/24/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/24/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/24/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/24/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	0.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	2.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	2.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	1.2	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	1.3	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	2/24/2020	2.4	Draft litigation review files for agency review
Wirtz, Paul	2/24/2020	2.1	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/24/2020	2.3	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Zeiss, Mark	2/24/2020	0.9	Review Prime Clerk docket response reports for deficient claims for proper reconciliation
Zeiss, Mark	2/24/2020	1.0	Draft report of April claims on Deficient Omnibus Exhibit objections per latest mailing responses
Zeiss, Mark	2/24/2020	1.1	Review bondholder Omnibus objections for April from Proskauer for complete reasons for objection, returning results
Zeiss, Mark	2/24/2020	1.2	Review Prime Clerk mailing response reports for deficient claims for proper reconciliation
Carter, Richard	2/25/2020	2.2	Prepare initial consolidated claim reconciliation workbook for specific claimant.
Carter, Richard	2/25/2020	0.4	Review/update claims management system based on feedback from internal team.
Collier, Laura	2/25/2020	2.9	Analyze and review tax refund claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/25/2020	2.8	Analyze tax refund claims and create template for respective work product
Collier, Laura	2/25/2020	2.8	Analyze and review tax refund claims
DiNatale, Trevor	2/25/2020	1.4	Update AP claim reconciliation data per Commonwealth's analysis
Erlach, Nicole	2/25/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	2.2	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/25/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/25/2020	0.7	Analyze / respond to questions from Proskauer related to adjourned Claims on omnibus objections
Harmon, Kara	2/25/2020	0.5	Prepare follow up with T. DiNatale related to fully reconciled trade Claims
Harmon, Kara	2/25/2020	0.4	Analyze fully reconciled trade claim to prepare follow up with R. Carter related to comments provided by the Commonwealth
Harmon, Kara	2/25/2020	0.9	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/25/2020	0.4	Prepare draft objection reasons for trade Claims fully reconciled by the Commonwealth
Harmon, Kara	2/25/2020	1.6	Analyze Claims adjourned from deficient objections to prepare updated waterfall categories for reconciliation
Harmon, Kara	2/25/2020	3.2	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/25/2020	0.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/25/2020	0.9	Analyze Claims removed from draft objections to provide updated waterfall status for reporting
Herriman, Jay	2/25/2020	3.1	Review partially unliquidated litigation claims in prep of placing on Omnibus objection to liquidate in filed amount
Herriman, Jay	2/25/2020	1.9	Review omnibus objection responses filed on the docket and delivered to counsel
Herriman, Jay	2/25/2020	0.4	Review completed claim reconciliation worksheets provided by Commonwealth agencies
Herriman, Jay	2/25/2020	1.6	Review filing versions of Omnibus exhibits 158 - 167
Herriman, Jay	2/25/2020	0.9	Review draft litigation data request in prep of sending to Commonwealth agencies
Herriman, Jay	2/25/2020	1.1	Review and respond to multiple emails from L. Stafford re: omnibus objection responses and ability to move claims into ACR
Koncar, John	2/25/2020	1.4	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/25/2020	0.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	2/25/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/25/2020	0.2	Analyze proactive outreach responses to verify that response forms are accurately matched with the appropriate filed claims.
Koncar, John	2/25/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/25/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.4	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/25/2020	1.9	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/25/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/25/2020	2.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/25/2020	2.2	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Wadzita, Brent	2/25/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/25/2020	2.4	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/25/2020	2.1	Draft litigation files template for remaining cases for agency review
Wirtz, Paul	2/25/2020	2.3	Draft litigation files template for remaining cases for agency review
Wirtz, Paul	2/25/2020	2.6	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Zeiss, Mark	2/25/2020	1.3	Review mailing scans from Proskauer for proper reconciliation of deficient claims
Zeiss, Mark	2/25/2020	2.6	Draft April Deficient Omnibus Exhibits for Proskauer filing
Zeiss, Mark	2/25/2020	0.7	Prepare memo of responses to Proskauer questions re: docket responses for proper reconciliation
Zeiss, Mark	2/25/2020	0.6	Revise report of March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/25/2020	1.3	Draft report of March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Collier, Laura	2/26/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/26/2020	2.8	Analyze and review tax refund claims
Collier, Laura	2/26/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/26/2020	0.3	Analyze and review tax refund claims
DiNatale, Trevor	2/26/2020	2.9	Analyze AP trade claim detail to determine next steps in reconciliation process
Erlach, Nicole	2/26/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/26/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.4	Review Claims for April Exact Duplicate Objection and prepare Omnibus Exhibits
Erlach, Nicole	2/26/2020	0.9	Review Claims for April Exact Duplicate Objection and prepare Omnibus Exhibits
Erlach, Nicole	2/26/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/26/2020	2.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/26/2020	1.9	Finalize updated waterfalls for Claims removed from April deficient objections
Harmon, Kara	2/26/2020	0.3	Analyze Claim from E. McNulty to determine proper categorization for reconciliation
Harmon, Kara	2/26/2020	0.3	Prepare follow up with L. Stafford and R. Colon related to draft form for active litigation to be sent to asserted agencies for review / reconciliation
Harmon, Kara	2/26/2020	0.4	Prepare workstream status report for discussions with J. Herriman
Harmon, Kara	2/26/2020	2.1	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/26/2020	0.4	Analyze weekly claims triage prepared by N. Erlach
Herriman, Jay	2/26/2020	3.1	Review partially unliquidated litigation claims for prep of placing on Omni objection to liquidate
Herriman, Jay	2/26/2020	1.1	Review filing versions of Omnibus exhibits 168 - 172

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/26/2020	2.4	Review additional responses received related to December, January and March Omnibus objections
Koncar, John	2/26/2020	1.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	2/26/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/26/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/26/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/26/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/26/2020	0.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	0.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	2.1	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	2.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/26/2020	2.3	Review AP trade claims to ensure completion and accuracy

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/26/2020	2.4	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	2/26/2020	2.1	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/26/2020	1.3	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/26/2020	1.8	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	2/26/2020	1.3	Draft March Deficient Omnibus Exhibits for Proskauer filing
Zeiss, Mark	2/26/2020	1.9	Prepare responses Proskauer questions re: March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/26/2020	1.8	Revise report of March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Carter, Richard	2/27/2020	1.8	Reconcile ~400 invoice images provided by vendor to open invoices contained in claim reconciliation workbook.
Carter, Richard	2/27/2020	2.9	Review/prepare correspondence with Commonwealth/vendor relating to 8 trade-related claim reconciliations.
Carter, Richard	2/27/2020	0.9	Update claims management system with updates to objection reasons at the direction of internal team.
Carter, Richard	2/27/2020	1.3	Continue preparation of consolidated claim reconciliation workbook pertaining to claimant.
Collier, Laura	2/27/2020	2.8	Analyze and review tax refund claims
Collier, Laura	2/27/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/27/2020	2.7	Analyze and review tax refund claims
DiNatale, Trevor	2/27/2020	2.5	Analyze AP trade claim detail to determine next steps in reconciliation process
DiNatale, Trevor	2/27/2020	2.5	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/27/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/27/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/27/2020	0.9	Analyze claims from N. Erlach to determine if the Claims qualify for the ACR process
Harmon, Kara	2/27/2020	0.4	Prepare draft objection reasons for closed litigation cases to send to Proskauer for comments
Harmon, Kara	2/27/2020	0.9	Analyze waterfall updates proposed by N. Erlach / prepare comments to same
Harmon, Kara	2/27/2020	1.7	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/27/2020	0.4	Analyze litigation response related to judgements from the Commonwealth Fire Department
Harmon, Kara	2/27/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/27/2020	0.7	Analyze master litigation tracker to prepare comments for P. Wirtz related to additional items for tracking
Harmon, Kara	2/27/2020	1.4	Analyze Claim waterfall flags to begin preparation of weekly reports
Harmon, Kara	2/27/2020	0.6	Analyze updated mailing workbook for creditors without addresses to track for deficient claim objections
Herriman, Jay	2/27/2020	3.2	Review partially unliquidated litigation claims for prep of placing on Omni objection to liquidate
Herriman, Jay	2/27/2020	1.6	Review report from Prime Clerk related to undeliverable mail and its impact on the outstanding Omnibus objections
Herriman, Jay	2/27/2020	1.1	Analyze responses from several Commonwealth agencies related to settlement / judgment claims
Koncar, John	2/27/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/27/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/27/2020	0.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	2/27/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/27/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/27/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/27/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/27/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/27/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/27/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	1.2	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/27/2020	1.9	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	2/27/2020	2.4	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/27/2020	1.4	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/27/2020	2.2	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	2/27/2020	2.2	Draft January Deficient Omnibus Exhibits for Proskauer filing
Zeiss, Mark	2/27/2020	0.9	Review UCC mailing scans for deficient claims for proper reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/27/2020	1.3	Review Prime Clerk docket response reports for deficient claims for proper reconciliation
Zeiss, Mark	2/27/2020	1.2	Prepare report of December, January claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/27/2020	0.9	Revise report of December, January claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/27/2020	1.7	Draft December Deficient Omnibus Exhibits for Proskauer filing
Zeiss, Mark	2/27/2020	1.1	Draft December Deficient Omnibus Exhibits for Adjourned claims for Proskauer filing
Collier, Laura	2/28/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/28/2020	2.8	Analyze and review tax refund claims
Collier, Laura	2/28/2020	1.9	Analyze and review tax refund claims
DiNatale, Trevor	2/28/2020	2.2	Analyze AP trade claim detail to determine next steps in reconciliation process
Erlach, Nicole	2/28/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/28/2020	0.8	Analyze master tracker for tax refund workstream to review progress and propose changes to process for review
Harmon, Kara	2/28/2020	0.4	Analyze section 330 medical Claim to prepare follow up with Prime Clerk related to Claim amount docketing
Harmon, Kara	2/28/2020	0.3	Prepare weekly workstream report for Proskauer and Commonwealth agencies

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/28/2020	0.3	Prepare updated weekly workstream report per comments from J. Herriman
Herriman, Jay	2/28/2020	0.7	Review claims waterfall report and prepare to send to AAFAF and counsel
Herriman, Jay	2/28/2020	0.2	Prepare and send comments related to the draft DS and solicitation motion to L. Stafford
Herriman, Jay	2/28/2020	1.1	Review draft DS and solicitation motion
Herriman, Jay	2/28/2020	0.7	Research and respond to multiple emails from S. Martinez re: GUC claims
Herriman, Jay	2/28/2020	0.5	Review and send workstream update and waterfall reports to AAFAF and counsel
Koncar, John	2/28/2020	0.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/28/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/28/2020	1.7	Analyze claim outreach responses related to claims included on omnibus objections to record key claim information and supporting documentation attached.
Koncar, John	2/28/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/28/2020	1.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	2/28/2020	0.6	Analyze claim outreach responses related to claims included on omnibus objections to record key claim information and supporting documentation attached.
McNulty, Emmett	2/28/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/28/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/28/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/28/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/28/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/28/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/28/2020	2.6	Analyze asserted pension claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/28/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/28/2020	1.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	2/28/2020	2.2	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/28/2020	1.9	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/28/2020	2.1	Draft litigation files template for remaining cases for agency review
Zeiss, Mark	2/28/2020	2.1	Finalize January Deficient Omnibus Exhibits including adjourned claims for Proskauer filing
Zeiss, Mark	2/28/2020	2.6	Review adjourned claims for Deficient Omnibus objections responses for next steps including ACR and ADR processing
Zeiss, Mark	2/28/2020	0.8	Review bondholder claims for proper reconciliation based on detailed review of CUSIPs on brokerage statements
Erlach, Nicole	2/29/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/29/2020	0.6	Prepare sample Claim for individual objection related to accounts payable contract that was not registered properly / send to Proskauer for review
Subtotal		1,370.5	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Grussing, Bernice	2/2/2020	0.9	Prepare December CPR in PR fee app draft
Grussing, Bernice	2/2/2020	0.3	Finalize CPR December Fee App Draft
Herriman, Jay	2/3/2020	1.1	Review draft fee invoice for December 2019.
Grussing, Bernice	2/25/2020	0.7	Prepare draft of January Fee App
Herriman, Jay	2/25/2020	1.1	Review draft January fee invoice and associated exhibits
Grussing, Bernice	2/28/2020	1.6	Prepare draft of Interim Fee App for Oct 2019 - Jan 2020
Herriman, Jay	2/28/2020	0.3	Review final draft of January fee invoice and send for noticing
Herriman, Jay	2/28/2020	1.6	Review first draft of Interim fee app for periods Oct 2019 - Jan 2020

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Subtotal		7.6	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/3/2020	0.4	Participate in discussion with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to deficient claim objections and objection responses
Harmon, Kara	2/3/2020	0.3	Participate in discussion with J. Herriman, K. Harmon, and J. Berman related to outreach letters and deficient claim objections
Herriman, Jay	2/3/2020	0.3	Participate in discussion with J. Herriman, K. Harmon, and J. Berman related to outreach letters and deficient claim objections
Herriman, Jay	2/3/2020	0.4	Participate in discussion with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to deficient claim objections and objection responses
Herriman, Jay	2/3/2020	1.2	Call with J. Hertzberg and J. Herriman re: discuss next round of claim objections and general status of AP and litigation related claims reconciliation
Hertzberg, Julie	2/3/2020	1.2	Call with J. Hertzberg and J. Herriman re: discuss next round of claim objections and general status of AP and litigation related claims reconciliation
Zeiss, Mark	2/3/2020	0.4	Participate in discussion with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to deficient claim objections and objection responses
Carter, Richard	2/4/2020	0.2	Teleconference with H. Vicenty, K. Harmon re: request for claim reconciliation documentation.
Carter, Richard	2/4/2020	0.4	Conference with T. DiNatalie re: claim reconciliation workbook review.
DiNatale, Trevor	2/4/2020	0.4	Conference w/ R. Carter re: claim reconciliation workbook review
Harmon, Kara	2/4/2020	0.2	Teleconference with H. Vicenty, R. Carter re: request for claim reconciliation documentation.
Harmon, Kara	2/4/2020	0.3	Participate in conference call with J. Herriman related to creditors asserting claims with no contact information
Harmon, Kara	2/4/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and J. Berman related to claims with no addresses, upcoming omnibus objections and solicitation
Harmon, Kara	2/4/2020	0.4	Meeting with J. Koncar regarding review of filed governmental, legal, tax, and treasury claims and supporting documentation.
Herriman, Jay	2/4/2020	0.3	Participate in conference call with J. Herriman related to creditors asserting claims with no contact information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/4/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and J. Berman related to claims with no addresses, upcoming omnibus objections and solicitation
Hertzberg, Julie	2/4/2020	0.3	Participate in conference call with J. Herriman related to creditors asserting claims with no contact information
Koncar, John	2/4/2020	0.4	Meeting with K. Harmon regarding review of filed governmental, legal, tax, and treasury claims and supporting documentation.
Zeiss, Mark	2/4/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and J. Berman related to claims with no addresses, upcoming omnibus objections and solicitation
Harmon, Kara	2/5/2020	0.3	Meeting with J. Koncar re: status updates and planning for the proactive outreach response review workstream and discussion of filed treasury claims.
Koncar, John	2/5/2020	0.3	Meeting with K. Harmon re: status updates and planning for the proactive outreach response review workstream and discussion of filed treasury claims.
Collier, Laura	2/6/2020	0.6	Meeting with K. Harmon and J. Koncar regarding review of HR proactive outreach response forms returned by claimants.
Collier, Laura	2/6/2020	0.6	Meeting with K. Harmon and J. Koncar re: discussion of claim questions identified in the review of HR proactive outreach response forms returned by claimants.
Harmon, Kara	2/6/2020	0.6	Meeting with K. Harmon and L. Collier re: discussion of claim questions identified in the review of HR proactive outreach response forms returned by claimants.
Harmon, Kara	2/6/2020	0.6	Meeting with J. Koncar and L. Collier regarding review of HR proactive outreach response forms returned by claimants.
Koncar, John	2/6/2020	0.6	Meeting with K. Harmon and L. Collier re: discussion of claim questions identified in the review of HR proactive outreach response forms returned by claimants.
Koncar, John	2/6/2020	0.6	Meeting with K. Harmon and L. Collier regarding review of HR proactive outreach response forms returned by claimants.
Herriman, Jay	2/7/2020	0.8	Participate in discussion with J. Herriman, L. Stafford, and P. Fishkind related to deficient, bond, duplicate and amended claim objections
Collier, Laura	2/10/2020	0.4	Meeting with J. Koncar re: discussion of claims included in the review of HR proactive outreach response forms returned by claimants.
Koncar, John	2/10/2020	0.4	Meeting with L. Collier re: discussion of claims included in the review of HR proactive outreach response forms returned by claimants.
Harmon, Kara	2/11/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper Clerk related to omnibus objections and deficient claim mailings

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/11/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to Claims adjourned from the December and January omnibus hearings
Herriman, Jay	2/11/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper Clerk related to omnibus objections and deficient claim mailings
Herriman, Jay	2/11/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to Claims adjourned from the December and January omnibus hearings
Zeiss, Mark	2/11/2020	0.9	Proskauer call re: December, January prior adjourned claims reconciliation status per responses
Harmon, Kara	2/12/2020	0.4	Participate in conference call with J. Herriman, K. Harmon, and J. Rodriguez related to Title III AP Claims reconciliation progress by Commonwealth agencies
Herriman, Jay	2/12/2020	0.4	Participate in conference call with J. Herriman, K. Harmon, and J. Rodriguez related to Title III AP Claims reconciliation progress by Commonwealth agencies
Herriman, Jay	2/13/2020	0.9	Call with J. Herriman & J. Hertzberg re: review draft unsecured claims analysis
Herriman, Jay	2/13/2020	0.6	Call with J. Herriman, J. Hertzberg, B. Rosen and L. Stafford re: discuss creation of unsecured claims analysis
Hertzberg, Julie	2/13/2020	0.9	Call with J. Herriman & J. Hertzberg re: review draft unsecured claims analysis
Hertzberg, Julie	2/13/2020	0.6	Call with J. Herriman, J. Hertzberg, B. Rosen and L. Stafford re: discuss creation of unsecured claims analysis
Herriman, Jay	2/17/2020	0.4	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review unsecured claims analysis
Hertzberg, Julie	2/17/2020	0.4	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review unsecured claims analysis
Harmon, Kara	2/18/2020	0.5	Participate in conference call with J. Herriman, K. Harmon, J. Rodriguez, and G. Rodriguez related to AP Claims reconciliation progress
Herriman, Jay	2/18/2020	0.5	Participate in conference call with J. Herriman, K. Harmon, J. Rodriguez, and G. Rodriguez related to AP Claims reconciliation progress
Collier, Laura	2/19/2020	0.3	Call with K. Harmon to discuss questions based on review of outreach response forms.
Collier, Laura	2/19/2020	0.1	Internal A&M status call to discuss progress of workstreams and any respective updates
Harmon, Kara	2/20/2020	0.3	Participate in conference call with creditor related to response for deficient omnibus objection

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/20/2020	0.6	Participate in conference call with J. Herriman and K. Harmon related to upcoming workstreams for Claims reconciliation and resolution
Harmon, Kara	2/20/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to undeliverable mailings
Herriman, Jay	2/20/2020	0.6	Participate in conference call with J. Herriman and K. Harmon related to upcoming workstreams for Claims reconciliation and resolution
Herriman, Jay	2/20/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford, OMM and AAFAF re: review of claims reconciliation progress and open items
Herriman, Jay	2/20/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to undeliverable mailings
Hertzberg, Julie	2/20/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford, OMM and AAFAF re: review of claims reconciliation progress and open items
Zeiss, Mark	2/20/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to undeliverable mailings
Harmon, Kara	2/21/2020	1.0	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenberg related to upcoming omnibus objections and litigation claims reconciliation
Herriman, Jay	2/21/2020	1.0	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenberg related to upcoming omnibus objections and litigation claims reconciliation
Zeiss, Mark	2/21/2020	1.0	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenberg related to upcoming omnibus objections and litigation claims reconciliation
Collier, Laura	2/24/2020	0.2	Meeting with K. Harmon re: discussion of tax refund claims and respective workstream.
Collier, Laura	2/24/2020	0.2	Internal A&M meeting with team
Erlach, Nicole	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon, and P. Wirtz related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review
Erlach, Nicole	2/24/2020	0.4	Meeting with K. Harmon related to duplicate claim objections
Harmon, Kara	2/24/2020	0.2	Meeting with M. Zeiss, J. Herriman, and K. Harmon related to case status and upcoming workstreams
Harmon, Kara	2/24/2020	0.4	Meeting with N. Erlach and K. Harmon related to duplicate claim objections
Harmon, Kara	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon, N. Erlach, and P. Wirtz related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/24/2020	0.2	Meeting with L. Collier re: discussion of tax refund claims and respective workstream.
Herriman, Jay	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon, N. Erlach, and P. Wirtz related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review
Herriman, Jay	2/24/2020	1.1	Call with J. Herriman and J. Hertzberg re: review of unliquidated litigation workstream, status of claims for April objection and treatment of GO bonds
Herriman, Jay	2/24/2020	0.4	Meeting with N. Erlach and K. Harmon related to duplicate claim objections
Herriman, Jay	2/24/2020	0.2	Meeting with M. Zeiss, J. Herriman, and K. Harmon related to case status and upcoming workstreams
Hertzberg, Julie	2/24/2020	1.1	Call with J. Herriman and J. Hertzberg re: review of unliquidated litigation workstream, status of claims for April objection and treatment of GO bonds
Koncar, John	2/24/2020	0.6	Participate in meeting with J. Koncar and E. McNulty regarding analysis of HR claims for the ACR process
Wadzita, Brent	2/24/2020	0.6	Participate in meeting with J. Koncar and E. McNulty regarding analysis of HR claims for the ACR process
Wirtz, Paul	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon and N. Erlach related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review
Zeiss, Mark	2/24/2020	0.2	Meeting with M. Zeiss, J. Herriman, and K. Harmon related to case status and upcoming workstreams
Harmon, Kara	2/25/2020	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman, and C. Schepper related to adjourned claims from omnibus objection and unsolicited claim mailing responses
Herriman, Jay	2/25/2020	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman, and C. Schepper related to adjourned claims from omnibus objection and unsolicited claim mailing responses
Zeiss, Mark	2/25/2020	0.3	Prime Clerk meeting
Herriman, Jay	2/27/2020	0.4	Call with M. Zeiss, J. Herriman, L. Stafford & A. Bloch re: review materials from Prime Clerk related to undeliverable mail and final filing versions of Omni Exhibits for filing
Zeiss, Mark	2/27/2020	0.4	Call with M. Zeiss, J. Herriman, L. Stafford & A. Bloch re: review materials from Prime Clerk related to undeliverable mail and final filing versions of Omni Exhibits for filing
Harmon, Kara	2/28/2020	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenburg related to proposed omnibus objections for accounts payable Claims, adjourned Claims from omnibus objections and upcoming omnibus hearing.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through February 29, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/28/2020	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenburg related to proposed omnibus objections for accounts payable Claims, adjourned Claims from omnibus objections and upcoming omnibus hearing
Zeiss, Mark	2/28/2020	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenburg related to proposed omnibus objections for accounts payable Claims, adjourned Claims from omnibus objections and upcoming omnibus hearing
Subtotal		43.5	
<i>Grand Total</i>		<u>1,421.6</u>	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
February 1, 2020 through February 29, 2020*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Other	\$2,333.53
<i>Total</i>	<i>\$2,333.53</i>

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
February 1, 2020 through February 29, 2020***

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	2/29/2020	\$2,333.53	CMS Monthly Data Storage Fee
Expense Category Total		\$2,333.53	
<i>Grand Total</i>		<u>\$2,333.53</u>	

Exhibit B

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
MARCH 1, 2020 THROUGH MARCH 31, 2020**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO TWENTIETH FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
MARCH 1, 2020 THROUGH MARCH 31, 2020**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: March 1, 2020 through March 31, 2020

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$828,234.45 (\$920,260.50 incurred less 10% voluntary reduction of \$92,026.05)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,666.99</u>
This is a(n):	<u>✓</u> Monthly <u> </u> Interim <u> </u> Final application

This is A&M's Twentieth monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for March 2020.

/s/
Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On May 26, 2020 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J Gonzalez
FOMB Board Member

O'Neil & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Herman D. Bauer, Esq.

Office of United States Trustee:

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner:

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyek O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers, LLP.
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonui Muñiz LLC
MSC Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.
Valerie Blay Soler, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn: A. J. Bennazar-Zequeria, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
General Accounting
Omar E. Rodriguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodriguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period March 1, 2020 through March 31, 2020

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,622.1	\$ 874,118.50
Commonwealth of Puerto Rico - Fee Applications	7.2	\$ 5,430.20
Commonwealth of Puerto Rico - Meeting	55.4	\$ 40,711.80
Subtotal	1,684.7	920,260.50
<i>Less 10% voluntary reduction</i>		<i>(92,026.05)</i>
Total		\$ 828,234.45

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$919	33.6	\$30,878.40
Jay Herriman	Managing Director	Claim Management	\$893	137.3	122,608.90
Kara Harmon	Consultant II	Claim Management	\$675	194.9	131,557.50
Mark Zeiss	Director	Claim Management	\$630	104.3	65,709.00
Carter, Richard	Consultant II	Claim Management	\$550	73.1	40,205.00
DiNatale, Trevor	Consultant II	Claim Management	\$550	63.5	34,925.00
Collier, Laura	Senior Associate	Claim Management	\$525	183.1	96,127.50
Koncar, John	Consultant	Claim Management	\$498	168.0	83,664.00
Wirtz, Paul	Consultant	Claim Management	\$498	206.4	102,787.20
Wadzita, Brent	Analyst	Claim Management	\$420	179.9	75,558.00
Nicole Earlach	Analyst	Claim Management	\$400	149.8	59,920.00
McNulty, Emmett	Analyst	Claim Management	\$400	190.8	76,320.00
Subtotal				1,684.7	920,260.50
<i>Less 10% voluntary reduction</i>					<i>-92,026.05</i>
Total					\$828,234.45

Summary of Expenses for the Period March 1, 2020 through March 31, 2020

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,666.99
Total	\$2,666.99

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$745,411.01, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,666.99 for services rendered outside of Puerto Rico) in the total amount of \$748,078.00.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, *(i)* Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and *(ii)* the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
March 1, 2020 through March 31, 2020***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,622.1	\$874,118.50
Commonwealth of Puerto Rico - Fee Applications	7.2	\$5,430.20
Commonwealth of Puerto Rico - Meeting	55.4	\$40,711.80
<i>Total</i>	1,684.7	\$920,260.50

*Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020*

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919.00	33.6	\$30,878.40
Herriman, Jay	Managing Director	\$893.00	137.3	\$122,608.90
Harmon, Kara	Director	\$675.00	194.9	\$131,557.50
Zeiss, Mark	Director	\$630.00	104.3	\$65,709.00
Carter, Richard	Consultant II	\$550.00	73.1	\$40,205.00
DiNatale, Trevor	Consultant II	\$550.00	63.5	\$34,925.00
Collier, Laura	Senior Associate	\$525.00	183.1	\$96,127.50
Koncar, John	Consultant	\$498.00	168.0	\$83,664.00
Wirtz, Paul	Consultant	\$498.00	206.4	\$102,787.20
Wadzita, Brent	Analyst	\$420.00	179.9	\$75,558.00
Erlach, Nicole	Analyst	\$400.00	149.8	\$59,920.00
McNulty, Emmett	Analyst	\$400.00	190.8	\$76,320.00
<i>Total</i>			1,684.7	\$920,260.50

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	25.9	\$23,802.10
Herriman, Jay	Managing Director	\$893	117.2	\$104,659.60
Harmon, Kara	Director	\$675	180.2	\$121,635.00
Zeiss, Mark	Director	\$630	95.6	\$60,228.00
Koncar, John	Consultant	\$498	166.2	\$82,767.60
Wirtz, Paul	Consultant	\$498	205.4	\$102,289.20
Carter, Richard	Consultant II	\$550	72.7	\$39,985.00
DiNatale, Trevor	Consultant II	\$550	60.4	\$33,220.00
Collier, Laura	Senior Associate	\$525	180.4	\$94,710.00
Wadzita, Brent	Analyst	\$420	179.1	\$75,222.00
Erlach, Nicole	Analyst	\$400	149.5	\$59,800.00
McNulty, Emmett	Analyst	\$400	189.5	\$75,800.00
			1622.1	\$874,118.50
<i>Average Billing Rate</i>				\$538.88

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020***

Prepare monthly and interim fee applications in accordance with court guidelines.

Commonwealth of Puerto Rico - Fee Applications

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$893	3.4	\$3,036.20
Zeiss, Mark	Director	\$630	3.8	\$2,394.00
			7.2	\$5,430.20
				\$754.19

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	7.7	\$7,076.30
Herriman, Jay	Managing Director	\$893	16.7	\$14,913.10
Harmon, Kara	Director	\$675	14.7	\$9,922.50
Zeiss, Mark	Director	\$630	4.9	\$3,087.00
Koncar, John	Consultant	\$498	1.8	\$896.40
Wirtz, Paul	Consultant	\$498	1.0	\$498.00
Carter, Richard	Consultant II	\$550	0.4	\$220.00
DiNatale, Trevor	Consultant II	\$550	3.1	\$1,705.00
Collier, Laura	Senior Associate	\$525	2.7	\$1,417.50
Wadzita, Brent	Analyst	\$420	0.8	\$336.00
Erlach, Nicole	Analyst	\$400	0.3	\$120.00
McNulty, Emmett	Analyst	\$400	1.3	\$520.00
			55.4	\$40,711.80
<i>Average Billing Rate</i>				\$734.87

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/1/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Collier, Laura	3/2/2020	1.3	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/2/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/2/2020	2.8	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/2/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
Erlach, Nicole	3/2/2020	0.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/2/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/2/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/2/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/2/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/2/2020	1.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Harmon, Kara	3/2/2020	1.3	Prepare Claim reconciliation workbooks for the Department of Health and Department of Education in preparation for in person meetings on 3/3
Harmon, Kara	3/2/2020	0.4	Prepare estimated Claims numbers for ACR process at the request of Proskauer

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/2/2020	0.6	Prepare updated draft document related active litigation for review by L. Stafford and R. Colon
Harmon, Kara	3/2/2020	0.6	Analyze Claim numbers provide by M. Zeiss related to filed objections for deficient Claims
Harmon, Kara	3/2/2020	1.6	Prepare analysis of completed Claims workbooks, by asserted agencies, for larger discussion on Claims reconciliation progress
Harmon, Kara	3/2/2020	0.8	Prepare workbook of deficient objection responses for review to determine next steps for Claims resolution
Harmon, Kara	3/2/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/2/2020	0.9	Prepare sample incomplete responses from the Department of Health and Department of Education in preparation for meetings on 3/3
Herriman, Jay	3/2/2020	2.8	Analyze Claims identified for ACR process to confirm placement by ACR category (i.e. Public Employee, Tax, Pension, or Union)
Herriman, Jay	3/2/2020	1.7	Review responses received from claimants related to the December, January and March omnibus objections
Herriman, Jay	3/2/2020	3.1	Review completed claim reconciliation worksheets and outstanding AP claims related to the DOH and DOE in prep of meeting
Herriman, Jay	3/2/2020	0.3	Review draft active litigation data request and provide comments to K. Harmon
Hertzberg, Julie	3/2/2020	3.3	Review sampling of claim types and claim detail to validate claims recommended for ACR process
Koncar, John	3/2/2020	0.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/2/2020	1.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/2/2020	2.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/2/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/2/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/2/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/2/2020	1.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/2/2020	0.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/2/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/2/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/2/2020	2.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/2/2020	1.4	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/2/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/2/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/2/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/2/2020	2.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/2/2020	2.2	Analyze newly provided support for AP trade Claims to determine if enough information is provided for Commonwealth reconciliation
Wirtz, Paul	3/2/2020	1.8	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/2/2020	2.1	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/2/2020	2.3	Analyze newly provided support for AP trade Claims to determine if enough information is provided for Commonwealth reconciliation
Zeiss, Mark	3/2/2020	2.3	Prepare report of Omnibus Exhibits with counts, dollar amounts per Proskauer request for court status update
Collier, Laura	3/3/2020	2.7	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/3/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/3/2020	2.8	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Erlach, Nicole	3/3/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/3/2020	3.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/3/2020	0.2	Prepare follow up with Prime Clerk related to service of Claim objections
Harmon, Kara	3/3/2020	0.6	Prepare unresolved Claims reconciliation workbooks to send to H. Cruz for review
Harmon, Kara	3/3/2020	0.4	Analyze Claims from M. Zeiss to determine proper categorization for weekly reporting
Hertzberg, Julie	3/3/2020	0.2	Correspondence to J. Herriman re: AAFAA response to claim objection
Hertzberg, Julie	3/3/2020	2.3	Analyze claims population strategy re: ACR and ADR process
Hertzberg, Julie	3/3/2020	0.3	Review claim objection response by AAFAF to prepare comments for Proskauer
Koncar, John	3/3/2020	1.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/3/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/3/2020	2.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/3/2020	1.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/3/2020	2.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/3/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/3/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/3/2020	2.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/3/2020	2.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/3/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/3/2020	1.9	Analyze supplemental outreach responses provided for AP trade Claims to ensure enough detail provided for Commonwealth reconciliation
Wirtz, Paul	3/3/2020	1.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/3/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/3/2020	2.4	Analyze supplemental outreach responses provided for AP trade Claims to ensure enough detail provided for Commonwealth reconciliation
Zeiss, Mark	3/3/2020	0.6	Send revised Deficient Omnibus Objection report to Prime Clerk for noticing requests
Collier, Laura	3/4/2020	2.4	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/4/2020	2.7	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/4/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Erlach, Nicole	3/4/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	0.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.1	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Erlach, Nicole	3/4/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/4/2020	2.4	Prepare analysis of Claims waterfall 2 category to report on Claims identified for ADR and ACR as well as pending and proposed objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/4/2020	1.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/4/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/4/2020	0.7	Prepare modifications to weekly Claims waterfall analysis to highlight additional Claims reconciliation progress
Hertzberg, Julie	3/4/2020	3.0	Work on claim reconciliation thresholds and convenience class analysis
Koncar, John	3/4/2020	2.9	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	0.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	2.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	0.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/4/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/4/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/4/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/4/2020	1.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/4/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/4/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	2.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	0.9	Continue analysis of supplemental outreach mailings related to claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/4/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/4/2020	1.8	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/4/2020	2.2	Analyze supplemental outreach responses provided for AP trade Claims to ensure enough detail provided for Commonwealth reconciliation
Wirtz, Paul	3/4/2020	2.1	Analyze supplemental outreach responses provided for AP trade Claims to ensure enough detail provided for Commonwealth reconciliation
Zeiss, Mark	3/4/2020	0.8	Prepare revised Omnibus Exhibits for Non-Title III and Satisfied No Liability objections for Proskauer filing
Zeiss, Mark	3/4/2020	1.1	Prepare four revised bondholder Omnibus Exhibits for Proskauer for filing
Zeiss, Mark	3/4/2020	2.2	Establish high-level reporting, tags for Waterfall 2 for summary reporting for Proskauer
Collier, Laura	3/5/2020	2.7	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/5/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/5/2020	1.2	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	3/5/2020	2.1	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	3/5/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/5/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/5/2020	2.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/5/2020	0.5	Prepare and send analysis to Prime Clerk related to litigation claims docketed in an incorrect amount
Herriman, Jay	3/5/2020	1.1	Review litigation claims to determine impact of setting various claim reconciliation thresholds and use of the convenience class
Herriman, Jay	3/5/2020	2.1	Review income tax refund claims and associated payment details in prep of listing claims on Omnibus objection
Hertzberg, Julie	3/5/2020	2.2	Analyze impact of setting claim reconciliation thresholds and use of the convenience class re: litigation claims
Koncar, John	3/5/2020	0.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/5/2020	2.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/5/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/5/2020	1.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/5/2020	2.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/5/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/5/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/5/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/5/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/5/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/5/2020	1.4	Continue analysis of litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/5/2020	2.4	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/5/2020	2.2	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/5/2020	1.8	Continue analysis of litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation
Zeiss, Mark	3/5/2020	1.7	Revise Waterfall 2 report per comments include claims docketed in error claims
Zeiss, Mark	3/5/2020	0.8	Prepare modifications to Omni 176 for asserted non-title III claims per Proskauer comments
Zeiss, Mark	3/5/2020	0.7	Prepare workbook for additional response review for proper reconciliation, Proskauer responses to docket responses
Zeiss, Mark	3/5/2020	1.3	Review weekly Prime Clerk mailing response report for proper reconciliation for claims on Deficient Omnibus Exhibits
Zeiss, Mark	3/5/2020	1.6	Review four days Prime Clerk docket response reports for proper reconciliation for claims on Deficient Omnibus Exhibits
Collier, Laura	3/6/2020	1.4	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/6/2020	2.8	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/6/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/6/2020	2.8	Review AP claim detail for future claim reconciliation process
Erlach, Nicole	3/6/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	0.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/6/2020	0.6	Analyze comments from L. Stafford related to duplicate Claim objections
Harmon, Kara	3/6/2020	0.3	Prepare weekly workstream report for review by Commonwealth and Proskauer
Harmon, Kara	3/6/2020	0.9	Analyze Claim objection responses to determine next steps for Claim resolution
Harmon, Kara	3/6/2020	0.3	Prepare follow up related to litigation documents, by agency, for Commonwealth review
Harmon, Kara	3/6/2020	0.7	Prepare final workbook for exact duplicate Claims for inclusion on omnibus objections
Harmon, Kara	3/6/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/6/2020	1.3	Analyze various responses from Commonwealth agencies related to closed litigation and judgements/settlements
Harmon, Kara	3/6/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/6/2020	0.9	Analyze new Claims detail provided by creditors related to AP trade Claims to provide Commonwealth with updated reconciliation workbooks
Herriman, Jay	3/6/2020	1.2	Review claims waterfall report to process updates in prep of sending to AAFAF and counsel
Herriman, Jay	3/6/2020	1.4	QC final listing of duplicate and amended claims to be included on Omnibus objection for hearing in April
Herriman, Jay	3/6/2020	2.7	Analyze litigation claims asserted for more than \$50 million to determine next steps to estimate value of claim
Herriman, Jay	3/6/2020	1.4	Analyze litigation claims asserted for less than \$150 thousand and filed with additional unliquidated values to prep for an objection to liquidate claim
Herriman, Jay	3/6/2020	0.3	Review updated claims reconciliation workstream tracker and provide comments to K. Harmon
Koncar, John	3/6/2020	1.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/6/2020	1.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/6/2020	1.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/6/2020	2.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/6/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/6/2020	2.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/6/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/6/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/6/2020	1.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/6/2020	2.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/6/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/6/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/6/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/6/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/6/2020	2.4	Continue analysis of litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/6/2020	2.3	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/6/2020	0.8	Prepare response for Proskauer re: specific claims on Docket Responses for Deficient Claims Objections
Zeiss, Mark	3/6/2020	0.7	Send revised Duplicate claims Omnibus Objection to Proskauer for filing
Zeiss, Mark	3/6/2020	0.6	Send revised Amended claims Omnibus Objection to Proskauer for filing
Collier, Laura	3/7/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/7/2020	1.1	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/7/2020	2.7	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/7/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
DiNatale, Trevor	3/7/2020	2.4	Review claim detail and asserted agency information for upcoming omnibus claim objections
McNulty, Emmett	3/7/2020	2.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/7/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
DiNatale, Trevor	3/8/2020	2.7	Review claim detail and asserted agency information for upcoming omnibus claim objections
DiNatale, Trevor	3/8/2020	2.1	Review AP claim detail for future claim reconciliation process
Koncar, John	3/8/2020	0.9	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/8/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Collier, Laura	3/9/2020	2.8	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/9/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
Collier, Laura	3/9/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/9/2020	1.7	Review AP claim detail for future claim reconciliation process
DiNatale, Trevor	3/9/2020	1.1	Review claim detail and asserted agency information for upcoming omnibus claim objections
Erlach, Nicole	3/9/2020	1.3	Analyze weekly claims register to capture claim changes / begin review newly filed claims
Erlach, Nicole	3/9/2020	2.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/9/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/9/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/9/2020	1.3	Triage newly filed Claims to categorize for further Claims reconciliation
Erlach, Nicole	3/9/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/9/2020	0.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/9/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/9/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Harmon, Kara	3/9/2020	1.9	Analyze tax refund Claims to begin preparation of satisfied Claim objections for June omnibus hearing
Harmon, Kara	3/9/2020	0.4	Analyze comments from J. Sosa related to one off objection for accounts payables Claims
Harmon, Kara	3/9/2020	0.6	Analyze objection response inquire from L. Stafford to prepare follow up related to conversations with creditor
Harmon, Kara	3/9/2020	0.9	Prepare updated workstream analysis for discussions with J. Herriman
Harmon, Kara	3/9/2020	3.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/9/2020	0.3	Prepare follow up related to documents for active litigation to be sent to asserted agencies for reconciliation and review
Herriman, Jay	3/9/2020	0.7	Review responses received related to Omnibus objections to prepare recommendations for next steps for Claims resolution
Herriman, Jay	3/9/2020	1.2	Review updated analysis of satisfied income tax return claims
Herriman, Jay	3/9/2020	2.2	Review employee wage related claims in prep of submission to ACR process
Herriman, Jay	3/9/2020	2.9	Review of large value litigation claims to determine next steps in reconciliation / estimation process
Hertzberg, Julie	3/9/2020	2.4	Work on strategy re: ADR process and claims reconciliation thresholds
Koncar, John	3/9/2020	2.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/9/2020	1.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/9/2020	2.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/9/2020	1.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/9/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	0.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	1.4	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/9/2020	2.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/9/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/9/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/9/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/9/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/9/2020	1.9	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/9/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/9/2020	2.2	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/9/2020	1.3	Review O'Neill email response scans for proper reconciliation of claims
Zeiss, Mark	3/9/2020	1.8	Review claims register claim amount changes for litigation claims, amended claims
Zeiss, Mark	3/9/2020	0.6	Prepare memo for Proskauer re: O'Neill mailing scans impact on Deficient Claims
Zeiss, Mark	3/9/2020	1.7	Prepare report of claims considered for Deficient Omnibus Exhibits however with deficient addresses per Prime Clerk for further categorization
Collier, Laura	3/10/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/10/2020	2.7	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/10/2020	2.6	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Erlach, Nicole	3/10/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/10/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/10/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/10/2020	1.7	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/10/2020	1.4	Examine proactive outreach responses from claimants to record provided claim information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/10/2020	1.2	Prepare weekly Claims waterfall analysis to show Claims reconciliation progress, by Debtor, for Proskauer and Commonwealth review
Erlach, Nicole	3/10/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Harmon, Kara	3/10/2020	1.4	Prepare modifications to waterfall 2 reporting per discussions with J. Herriman
Harmon, Kara	3/10/2020	2.3	Analyze Claims to prepare listing of eminent domain litigation per inquire from J. Herriman
Harmon, Kara	3/10/2020	1.9	Analyze Claims removed from deficient objections related to undeliverable mail to determine next steps for reconciliation
Harmon, Kara	3/10/2020	0.7	Analyze Claims from M. Zeiss to determine proper categorization for weekly reporting
Harmon, Kara	3/10/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/10/2020	1.6	Analyze comments from E. McNulty related to deficient objection responses to prepare recommendations for Proskauer
Harmon, Kara	3/10/2020	0.8	Prepare Claims reconciliation workbooks for the Department of Health at the request of J. Cruz
Herriman, Jay	3/10/2020	0.4	Prepare analysis of imminent domain / takings claims to send to counsel for review
Herriman, Jay	3/10/2020	3.2	Review proofs of claim asserting liabilities associated with imminent domain / takings
Herriman, Jay	3/10/2020	3.1	Review miscellaneous claim categories to determine next steps in claims reconciliation
Koncar, John	3/10/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/10/2020	1.7	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/10/2020	1.1	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/10/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/10/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/10/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	0.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.7	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/10/2020	1.9	Continue analysis of litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation
Wirtz, Paul	3/10/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/10/2020	2.3	Continue analysis of litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation
Wirtz, Paul	3/10/2020	2.4	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/10/2020	2.2	Review Prime Clerk mailing scans for claims for recommended adjournment
Zeiss, Mark	3/10/2020	0.8	Review UCC mailing scans for claims for recommended adjournment
Zeiss, Mark	3/10/2020	0.9	Review Prime Clerk Docket Response report for proper reconciliation of claims
Zeiss, Mark	3/10/2020	1.6	Review Proskauer Batch 21 Box 2 mailing scans for claims for recommended adjournment
Zeiss, Mark	3/10/2020	1.8	Review Proskauer Batch 21 mailing scans for claims for recommended adjournment
Carter, Richard	3/11/2020	2.9	Prepare reconciliation of 7 AP trade Claims per details provided in Claims reconciliation workbook received from Commonwealth agencies to prepare Claim for ADR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	3/11/2020	3.2	Prepare reconciliation of 8 AP trade Claims per details provided in Claims reconciliation workbook received from Commonwealth agencies to prepare Claim for ADR process
Carter, Richard	3/11/2020	0.9	Review accounts payables reconciliation information provided by Commonwealth to assist in overall claim reconciliation.
Collier, Laura	3/11/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
Collier, Laura	3/11/2020	2.4	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/11/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Erlach, Nicole	3/11/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/11/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/11/2020	1.4	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/11/2020	1.8	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/11/2020	0.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/11/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/11/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Harmon, Kara	3/11/2020	0.7	Analyze questions from CASP related to litigation judgements and settlements to prepare comments related to reconciliation of open items
Harmon, Kara	3/11/2020	0.3	Prepare follow up with R. Colon related to PRPHA litigation dismissed without prejudice
Harmon, Kara	3/11/2020	1.7	Begin analysis of paid invoices from the Department of Education to prepare Claims for objection/ADR process
Harmon, Kara	3/11/2020	0.8	Analyze information from OAT related to litigation judgements and settlements to prepare follow up on unresolved open items
Harmon, Kara	3/11/2020	0.2	Reach out to creditor related to unresolved deficient bond Claim
Harmon, Kara	3/11/2020	0.3	Prepare follow up with J. Herriman related to Claims reconciliation provided by Commonwealth agencies

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/11/2020	1.4	Prepare workbook of additional tax refund Claims for review by L. Collier
Harmon, Kara	3/11/2020	0.3	Analyze Claims filed by Commonwealth municipalities to track Claim withdrawals
Harmon, Kara	3/11/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/11/2020	2.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/11/2020	0.6	Review draft documents / email to be sent to Commonwealth agencies for active litigation Claims reconciliation
Herriman, Jay	3/11/2020	1.1	Review Claim reconciliation worksheets and comments from Commonwealth agencies
Herriman, Jay	3/11/2020	1.8	Review data received from various Commonwealth agencies related to settled litigation matters
Herriman, Jay	3/11/2020	2.7	Review analysis and associated claims related to tax credits and contract / lease claims
Herriman, Jay	3/11/2020	1.9	Prepare updated analysis of convenience class claims to assess setting claims reconciliation threshold
Hertzberg, Julie	3/11/2020	3.1	Review and analyze structure of ACR process based upon claims review and comments to J. Herriman
Koncar, John	3/11/2020	2.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/11/2020	2.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/11/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/11/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	3/11/2020	2.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/11/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/11/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/11/2020	2.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/11/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/11/2020	1.9	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/11/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/11/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/11/2020	2.1	Prepare modifications to litigation data collection template for the DOJ to capture comments from Proskauer
Wirtz, Paul	3/11/2020	1.9	Prepare modifications to litigation data collection template for the DOJ to capture comments from AAFAF
Wirtz, Paul	3/11/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/11/2020	2.4	Continue analysis of litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation
Zeiss, Mark	3/11/2020	1.2	Prepare report of claims on Deficient Omnibus Exhibits with responses for proper reconciliation
Zeiss, Mark	3/11/2020	1.1	Prepare memo for Proskauer re: questions on Deficient claims responses, adjournment recommendations
Zeiss, Mark	3/11/2020	1.6	Consolidate claimant response review for proper reconciliation of Deficient claims
Zeiss, Mark	3/11/2020	1.3	Review Proskauer mailing scans for claims for recommended adjournment
Zeiss, Mark	3/11/2020	1.6	Prepare report of March Deficient claims on Omnibus Exhibits for recommended adjournment
Zeiss, Mark	3/11/2020	1.4	Review UCC mailing scans for claims for recommended adjournment
Carter, Richard	3/12/2020	3.1	Prepare reconciliation of 6 AP trade Claims per details provided in Claims reconciliation workbook received from Commonwealth agencies to prepare Claim for ADR process
Carter, Richard	3/12/2020	2.9	Prepare reconciliation of 3 AP trade Claims per details provided in Claims reconciliation workbook received from Commonwealth agencies to prepare Claim for ADR process
Collier, Laura	3/12/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/12/2020	1.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/12/2020	2.8	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Erlach, Nicole	3/12/2020	0.6	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/12/2020	1.1	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/12/2020	1.9	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/12/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/12/2020	1.3	Prepare weekly Claims waterfall analysis to show Claims reconciliation progress, by Debtor, for Proskauer and Commonwealth review
Erlach, Nicole	3/12/2020	2.2	Prepare weekly Claims waterfall analysis to show Claims reconciliation progress, by Debtor, for Proskauer and Commonwealth review
Harmon, Kara	3/12/2020	2.3	Prepare 800 Claims for inclusion in deficient Claim objection for June omnibus hearing
Harmon, Kara	3/12/2020	0.7	Continue analysis of tax refund Claims to prepare Claims for inclusion on Satisfied Claim objection
Harmon, Kara	3/12/2020	0.8	Prepare workbook of Claims with supplemental mailing responses for review by B. Wadzita and E. McNulty
Harmon, Kara	3/12/2020	2.6	Analyze objection response per inquire from Proskauer to prepare recommendations for next steps
Harmon, Kara	3/12/2020	0.3	Prepare follow up with Prime Clerk related to translation of objection responses
Harmon, Kara	3/12/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/12/2020	1.2	Prepare workbook of additional Claims for supplemental outreach / send to Prime Clerk
Harmon, Kara	3/12/2020	0.2	Follow up with L. Stafford related to treatment of litigation Claim with voluntary dismissal
Herriman, Jay	3/12/2020	2.2	Review tax refund claims reconciliation data prior to inclusion on Omnibus objection
Herriman, Jay	3/12/2020	3.1	Review partially unliquidated litigation claims in prep of placing on claims objection to liquidate claim
Herriman, Jay	3/12/2020	1.1	Update ACR process summary based on input from J. Hertzberg and order entered by the court

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hertzberg, Julie	3/12/2020	2.2	Review tax refund claims reconciliation data prior to inclusion on Omnibus objection
Koncar, John	3/12/2020	2.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/12/2020	1.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/12/2020	2.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/12/2020	3.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/12/2020	0.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/12/2020	0.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	3/12/2020	1.7	Continue analysis of supplemental outreach mailings related to claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
McNulty, Emmett	3/12/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/12/2020	0.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	3/12/2020	1.7	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	3/12/2020	2.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	3/12/2020	2.4	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Wadzita, Brent	3/12/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/12/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/12/2020	1.8	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/12/2020	2.2	Prepare modifications to litigation data collection template for the DOJ to capture comments from Proskauer

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/12/2020	1.9	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/12/2020	1.6	Prepare modifications to litigation data collection template for the DOJ to capture comments from Proskauer
Zeiss, Mark	3/12/2020	2.4	Prepare March Deficient Disallowed claims Exhibit A for final filing
Zeiss, Mark	3/12/2020	1.6	Prepare March Deficient Adjourned claims Exhibit B for final filing
Zeiss, Mark	3/12/2020	1.1	Prepare memo of criteria for claims to proceed into the ACR process for reviewers
Zeiss, Mark	3/12/2020	1.6	Review placement of adjourned claims with responses into ADR, ACR, other action categories editing as necessary
Zeiss, Mark	3/12/2020	0.8	Prepare report of adjourned claims with dispositions of still deficient for further review for potential ACR processing
Zeiss, Mark	3/12/2020	0.7	Review UCC mailing scans for claims for recommended adjournment
Carter, Richard	3/13/2020	0.6	Prepare updated analysis of fully reconciled Claims to be placed on omnibus objections
Collier, Laura	3/13/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/13/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
Collier, Laura	3/13/2020	2.9	Continue to review asserted tax refund/tax credit Claims against historical payment data from the Commonwealth to prepare Claims for inclusion on satisfied Claim objections
Erlach, Nicole	3/13/2020	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/13/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/13/2020	0.2	Prepare follow up related to DOH Claims for settlement discussions
Harmon, Kara	3/13/2020	1.2	Analyze objection response to prepare comments for J. Herriman review in order to determine next steps for claims resolution
Harmon, Kara	3/13/2020	0.3	Analyze comments from L. Stafford related to litigation documents for agency review to prepare response
Harmon, Kara	3/13/2020	0.6	Analyze Claims for ADR to provide comments for J. Herriman related to supporting documentation provided by Creditors
Harmon, Kara	3/13/2020	0.4	Prepare weekly workstream report for review by Commonwealth and Proskauer
Harmon, Kara	3/13/2020	1.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/13/2020	0.4	Analyze weekly waterfall reports to prepare comments for N. Erlach
Herriman, Jay	3/13/2020	0.4	Prepare and send multiple emails to AAFAF requesting updates on outstanding questions related to municipality claims and a claims reconciliation threshold
Herriman, Jay	3/13/2020	0.5	Review and provide comments on Claims waterfall to A&M team prior to sending to counsel and AAFAF
Herriman, Jay	3/13/2020	0.4	Review and send weekly workstream update to counsel and AAFAF
Herriman, Jay	3/13/2020	1.8	Review and update draft data collection workbook related to open litigation Claims
Herriman, Jay	3/13/2020	2.6	Review administrative litigation claims in prep of call with AAFAF
Hertzberg, Julie	3/13/2020	0.8	Analyze and prepare comments on updated ACR claims transfer process
Koncar, John	3/13/2020	1.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/13/2020	2.9	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/13/2020	2.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/13/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/13/2020	0.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/13/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/13/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/13/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/13/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/13/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/13/2020	2.1	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/13/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/13/2020	2.1	Prepare template for litigation data collection from the DOJ related to active asserted Claims in order to determine case status, probable outcome, and monetary exposure
Wirtz, Paul	3/13/2020	1.9	Prepare analysis of master litigation tracker to bucket Claims based upon type of litigation per request from Proskauer
Wirtz, Paul	3/13/2020	2.2	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/13/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/13/2020	1.8	Prepare analysis of master litigation tracker to bucket Claims based upon type of litigation per request from Proskauer
Zeiss, Mark	3/13/2020	1.9	Prepare report of adjourned claims with dispositions per review of their responses into ACR, ADR, action required categories
Zeiss, Mark	3/13/2020	1.1	Review potential bond claims per other claim types review and provide bond reconciliation
Zeiss, Mark	3/13/2020	1.3	Review Proskauer Batch 22 email response scans for proper reconciliation of claims
Zeiss, Mark	3/13/2020	1.4	Review four Prime Clerk Docket Response reports for proper reconciliation of claims
Zeiss, Mark	3/13/2020	1.2	Review Proskauer Batch 23 email response scans for proper reconciliation of claims
Carter, Richard	3/14/2020	0.3	Review correspondence/attachments provided by claimant in regards to filed claims.
Collier, Laura	3/14/2020	0.8	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/14/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
Collier, Laura	3/14/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/14/2020	2.6	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
McNulty, Emmett	3/14/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/14/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Harmon, Kara	3/15/2020	0.3	Analyze comments from J. Herriman (A&M) related to litigation documents for agency review/reconciliation
Harmon, Kara	3/15/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
McNulty, Emmett	3/15/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Carter, Richard	3/16/2020	0.2	Prepare follow up with claimants regarding missing information for Commonwealth reconciliation of AP Claims
Carter, Richard	3/16/2020	3.2	Review claim reconciliation information received from the Commonwealth related to 12 trade-related claims.
Carter, Richard	3/16/2020	2.2	Review claim reconciliation information received from the Commonwealth related to 4 trade-related claims.
Collier, Laura	3/16/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/16/2020	1.2	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/16/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
Collier, Laura	3/16/2020	2.9	Continue to review asserted tax refund/tax credit Claims against historical payment data from the Commonwealth to prepare Claims for inclusion on satisfied Claim objections
DiNatale, Trevor	3/16/2020	2.9	Analyze uncategorized claim detail and assign reviewer/owner for reconciliation process
DiNatale, Trevor	3/16/2020	1.1	Review AP claim asserted agency detail for upcoming omnibus objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/16/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	1.2	Analyze judgement and payment data provided by the Department of Justice to merge with asserted Claim information for master litigation tracker
Erlach, Nicole	3/16/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/16/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/16/2020	0.4	Analyze Claims filed against non-title III entities to prepare for Claim objections
Harmon, Kara	3/16/2020	1.7	Analyze tax refund Claims to prepare for Satisfied claim objections
Harmon, Kara	3/16/2020	0.3	Review updated draft of litigation documents to prepare comments for J. Herriman
Harmon, Kara	3/16/2020	0.4	Analyze trade Claims for Department of Education to determined satisfied Claim population for objection
Harmon, Kara	3/16/2020	0.3	Prepare listing of unknown asserted agencies for review and determination of Title III status by AFFAF
Harmon, Kara	3/16/2020	0.6	Analyze reconciled Claims list from R. Carter to prepare modifications to waterfall claims reporting
Harmon, Kara	3/16/2020	0.5	Prepare samples of Claims that include invoices and contract detail to share with Proskauer
Harmon, Kara	3/16/2020	2.1	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/16/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	3/16/2020	3.1	Review partially unliquidated litigation claims to determine proper treatment on Omnibus objection
Herriman, Jay	3/16/2020	2.7	Review HR claims related to unpaid wages and benefits in prep of adding to ACR process
Koncar, John	3/16/2020	1.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/16/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/16/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/16/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/16/2020	2.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/16/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/16/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/16/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/16/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/16/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/16/2020	2.2	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/16/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/16/2020	1.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/16/2020	1.9	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/16/2020	1.9	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/16/2020	2.3	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/16/2020	2.1	Review litigation claims to determine federal, state and administrative claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/16/2020	2.2	Review litigation claims to determine federal, state and administrative claims
Zeiss, Mark	3/16/2020	1.1	Prepare report of bondholders claiming mutual funds for current Omnibus Exhibits, past Exhibits, potential future Exhibits per Proskauer request
Zeiss, Mark	3/16/2020	2.9	Update claims reconciliation for high-level categories for overall claims reporting
Zeiss, Mark	3/16/2020	1.8	Update Deficient claims on Omnibus Exhibits per next steps per responses
Zeiss, Mark	3/16/2020	1.3	Prepare workstream for additional Deficient claims with responses to determine next reconciliation steps
Carter, Richard	3/17/2020	0.8	Update response tracker based on responses received from internal team/vendors.
Carter, Richard	3/17/2020	1.3	Prepare/send correspondence to vendors related to requests for additional information related to invoices.
Carter, Richard	3/17/2020	1.3	Correspondence with claimants re: additional information required for reconciliation.
Carter, Richard	3/17/2020	2.4	Review claim reconciliation information received from the Commonwealth related to 4 trade-related claims.
Carter, Richard	3/17/2020	0.7	Prepare correspondence with claimants re: additional information required for reconciliation.
Carter, Richard	3/17/2020	0.3	Prepare updated tracker based on additional reconciliation performed on trade claims.
Carter, Richard	3/17/2020	0.3	Prepare new schedule of claims ready to be sent back to the Commonwealth for additional reconciliation.
Collier, Laura	3/17/2020	2.8	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/17/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/17/2020	0.8	Update analysis on uncategorized claim detail for reconciliation process
Erlach, Nicole	3/17/2020	0.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/17/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/17/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/17/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/17/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/17/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/17/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/17/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/17/2020	2.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/17/2020	0.7	Analyze Claim comments from R. Carter to provide feedback on next steps for Claims reconciliation
Harmon, Kara	3/17/2020	0.3	Prepare follow up with vendor related to contract and PO numbers associated with asserted Claims per request from the Department of Health
Harmon, Kara	3/17/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/17/2020	0.4	Analyze undeliverable Claims provided by Prime Clerk to prepare Claims for further reconciliation
Harmon, Kara	3/17/2020	0.6	Analyze response from Commonwealth agency related to unpaid invoices for invalid contract to prepare follow up with counsel on objections
Harmon, Kara	3/17/2020	1.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/17/2020	0.4	Review Claim analysis from T. DiNatale related to uncategorized Claims
Harmon, Kara	3/17/2020	0.2	Prepare follow up with P. Wirtz related to litigation documents for agency review
Herriman, Jay	3/17/2020	1.2	Review accounts payable claim reconciliations in prep of objection / ADR process
Herriman, Jay	3/17/2020	1.3	Review litigation claims to begin segregating between State, Federal and Administrative cases
Herriman, Jay	3/17/2020	3.2	Review pension claims in prep of adding to ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hertzberg, Julie	3/17/2020	1.6	Review sample litigation claims filed in State, Federal and Administrative cases
Hertzberg, Julie	3/17/2020	2.7	Review updated claims summary reports and certain litigation and unliquidated claims
Koncar, John	3/17/2020	1.2	Review an updated outreach response report from Prime Clerk to analyze and record any updated information related to previously reviewed claim responses and attached documentation.
Koncar, John	3/17/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/17/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/17/2020	1.1	Analyze the updated outreach response report from Prime Clerk to identify all newly received claim responses and incorporate all new information into the outreach response tracker for review.
Koncar, John	3/17/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	3/17/2020	2.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/17/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/17/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/17/2020	2.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/17/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/17/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/17/2020	2.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/17/2020	0.9	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Wirtz, Paul	3/17/2020	2.3	Prepare analysis of asserted federal litigation Claims for discussions with the DOJ related to case status and probable outcome
Wirtz, Paul	3/17/2020	2.6	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/17/2020	2.4	Continue analysis of asserted federal litigation Claims for discussions with the DOJ related to case status and probable outcome

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/17/2020	2.1	Review litigation claims to determine federal, state and administrative claims
Zeiss, Mark	3/17/2020	2.6	Update claims reconciliation for Deficient claims with responses for ADR, ACR, still Deficient, requests more time
Zeiss, Mark	3/17/2020	1.1	Prepare report of adjourned claims on March Deficient Omnibus Exhibits detailing Proskauer next steps
Carter, Richard	3/18/2020	0.6	Prepare updated complete tracker to be sent to Commonwealth based on latest reconciliation information.
Carter, Richard	3/18/2020	2.2	Update reconciliation information for claims based on feedback from vendors.
Collier, Laura	3/18/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/18/2020	2.9	Continue analysis of asserted tax refund/credit Claims, by tax year, against historical disbursement files from Commonwealth to prepare satisfied Claims for objection
Collier, Laura	3/18/2020	2.7	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/18/2020	1.7	Analyze litigation and tax claim information for ACR & ADR reconciliation process
DiNatale, Trevor	3/18/2020	2.4	Update uncategorized claim detail and assign reviewer/owner for reconciliation process
DiNatale, Trevor	3/18/2020	2.1	Analyze additional AP Claim detail received from supplemental outreach mailings to prepare Claims reconciliation workbooks for Commonwealth agencies
Erlach, Nicole	3/18/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/18/2020	1.2	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Erlach, Nicole	3/18/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/18/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/18/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/18/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/18/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Harmon, Kara	3/18/2020	0.9	Prepare modifications to Claim waterfall reporting for meeting with Proskauer
Harmon, Kara	3/18/2020	0.6	Analyze Claim comments from R. Carter to provide feedback on next steps for Claims reconciliation
Harmon, Kara	3/18/2020	0.8	Prepare workbooks to send to the Department of Health related to request for additional information
Harmon, Kara	3/18/2020	1.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/18/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/18/2020	1.7	Analyze litigation Claims from N. Erlach to categorize for deficient objection or further reconciliation
Harmon, Kara	3/18/2020	0.9	Analyze workbook of miscellaneous claims to categorize into ADR/ACR process, as applicable
Harmon, Kara	3/18/2020	2.3	Analyze claims flagged as litigation from N. Erlach to provide director for further reconciliation / objection
Herriman, Jay	3/18/2020	2.3	Review updated litigation analysis data provided by the Department of Justice
Herriman, Jay	3/18/2020	2.1	Update claims reconciliation / allowance threshold analysis to include additional stratification levels
Herriman, Jay	3/18/2020	0.5	Research and respond to multiple emails from Proskauer related to claims status
Herriman, Jay	3/18/2020	2.3	Prepare analysis of remaining unreconciled claims in prep of call with L. Stafford
Herriman, Jay	3/18/2020	0.8	Review analysis of claims objection related to bond losses related to mutual funds
Hertzberg, Julie	3/18/2020	1.8	Review updates claims reconciliation / allowance threshold analysis to include additional stratification levels
Koncar, John	3/18/2020	0.8	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/18/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/18/2020	2.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/18/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/18/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/18/2020	2.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	1.3	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	0.9	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	2.6	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	3/18/2020	2.4	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/18/2020	1.9	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/18/2020	2.3	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/18/2020	2.2	Analyze asserted administrative Claims to determine Claim status in order to prioritize for further reconciliation
Zeiss, Mark	3/18/2020	0.6	Prepare memo of responses for question from Proskauer re: bondholder Omnibus Exhibits involving claimants with mutual funds
Zeiss, Mark	3/18/2020	0.6	Review Prime Clerk weekly claims register amount changes to prepare updates to A&M Claims reporting
Zeiss, Mark	3/18/2020	0.7	Revise claims report for Waterfall 2 categories per A&M comments
Zeiss, Mark	3/18/2020	1.3	Review Prime Clerk weekly claims mailing responses for claims reconciliation, next steps including adjournment
Zeiss, Mark	3/18/2020	1.1	Review Prime Clerk weekly docket responses report for claims reconciliation, next steps including adjournment
Zeiss, Mark	3/18/2020	1.4	Review responses (mailing, docket) for next claims reconciliation steps including ADR, ACR, response

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/18/2020	0.9	Prepare report of additional claims with no prior responses that now have docket, mailing responses for evaluation for ADR, ACR, deficient next steps
Zeiss, Mark	3/18/2020	2.1	Revise bondholders report with mutual fund holdings for only the value of the mutual funds held per POC, mailing response
Carter, Richard	3/19/2020	2.2	Review/prepare/send correspondences to claimants related to claim reconciliation workbooks.
Carter, Richard	3/19/2020	0.3	Review/prepare claim withdrawal form for claimant at request of internal team.
Collier, Laura	3/19/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/19/2020	2.7	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/19/2020	1.7	Update uncategorized claim detail and assign reviewer/owner for reconciliation process
Erlach, Nicole	3/19/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/19/2020	0.4	Prepare additional tax refund Claims for inclusion in file for L. Collier review
Harmon, Kara	3/19/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/19/2020	0.3	Analyze Claims designated as personal loans backed by retirement accounts to respond to inquire from B. Wadzita
Harmon, Kara	3/19/2020	0.4	Prepare folder structure by agency for new Claims reconciliation workbooks in preparation of meeting with T. DiNatale
Harmon, Kara	3/19/2020	0.4	Analyze weekly Claims triage for waterfall categories per email from B. Wadzita
Harmon, Kara	3/19/2020	0.6	Prepare draft Claims analysis for Claims ready for the ADR process to highlight Claim modifications
Harmon, Kara	3/19/2020	1.8	Analyze workbook of unreconciled AP claims from T. DiNatale to prepare comments related to next steps for reconciliation
Harmon, Kara	3/19/2020	0.7	Analyze claims flagged as non-title III to prepare for objection
Harmon, Kara	3/19/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/19/2020	2.8	Review analysis of tax credit, US federal government, miscellaneous treasury, GDB and Savings bond claims to determine next steps in reconciliation process
Herriman, Jay	3/19/2020	2.9	Review claims asserting multiple types of liability to determine if appropriate to place into ACR
Koncar, John	3/19/2020	0.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/19/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/19/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/19/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/19/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/19/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/19/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/19/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/19/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/19/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/19/2020	2.7	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/19/2020	1.8	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/19/2020	2.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/19/2020	1.9	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/19/2020	2.4	Analyze asserted administrative Claims to determine Claim status in order to prioritize for further reconciliation
Wirtz, Paul	3/19/2020	2.4	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/19/2020	2.3	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/19/2020	2.2	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/19/2020	2.7	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Carter, Richard	3/20/2020	0.8	Review/prepare/send correspondence to 3 vendors to request additional information required for reconciliation.
Carter, Richard	3/20/2020	0.6	Review email correspondences from vendors to identify additional information still required; reach out as necessary.
Carter, Richard	3/20/2020	0.9	Prepare reconciliation of 2 AP trade Claims per details provided in Claims reconciliation workbook received from Commonwealth agencies to prepare Claim for ADR process
Collier, Laura	3/20/2020	2.6	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/20/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/20/2020	2.4	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/20/2020	2.6	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	3/20/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/20/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/20/2020	0.4	Prepare weekly workstream report for review by Commonwealth and Proskauer
Harmon, Kara	3/20/2020	2.3	Analyze new Claims detail provided by creditors related to AP trade Claims to provide Commonwealth with updated reconciliation workbooks
Harmon, Kara	3/20/2020	0.2	Prepare modifications to weekly workstream report per comments from J. Herriman
Harmon, Kara	3/20/2020	0.6	Prepare updated tracker for outstanding Claims reconciliation workbooks based upon new information received
Harmon, Kara	3/20/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/20/2020	1.8	Review responses filed on docket and letters received related to Omnibus objections
Herriman, Jay	3/20/2020	1.6	Review analysis of tax credit, US federal government, miscellaneous treasury, GDB and Savings bond claims to determine next steps in reconciliation process
Herriman, Jay	3/20/2020	1.9	Review completed claim reconciliation worksheets and associated objections to prepare for sending to ADR process
Herriman, Jay	3/20/2020	2.1	Review pension claims which include a pension statement in prep of sending into ACR process
Koncar, John	3/20/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/20/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/20/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/20/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/20/2020	1.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/20/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/20/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	1.6	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	1.1	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	2.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/20/2020	2.2	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/20/2020	2.4	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/20/2020	2.3	Prepare draft litigation template for files to be sent to agencies for Proskauer review and comment
Wirtz, Paul	3/20/2020	2.6	Prepare draft litigation template for files to be sent to agencies for Proskauer review and comment
Zeiss, Mark	3/20/2020	1.2	Review claims for bondholder reconciliation information, mark up for objection, later reconciliation steps
Collier, Laura	3/21/2020	1.5	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/21/2020	1.3	Finalize uncategorized claim detail and assign reviewer/owner for reconciliation process
Harmon, Kara	3/21/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	3/21/2020	0.4	Review claims waterfall and workstream update to prepare modifications prior to sending to counsel and AAFAF
McNulty, Emmett	3/21/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	3/22/2020	0.3	Prepare follow up with H. Cruz related to Department of Health claims reconciliation workbooks
Harmon, Kara	3/22/2020	1.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/22/2020	0.4	Review inquire from L. Stafford related to Department of Health claims reconciliation to prepare follow up with agency
McNulty, Emmett	3/22/2020	3.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Carter, Richard	3/23/2020	2.3	Review documentation from Commonwealth/invoice support from proof of claim to determine what information is required to reconcile claims.
Carter, Richard	3/23/2020	1.8	Review/prepare correspondences to vendors for 4 trade claims in order to request additional information.
Carter, Richard	3/23/2020	2.1	Prepare/send follow up correspondence to vendors requesting clarification on open amounts from invoices attached to proof of claims.
Carter, Richard	3/23/2020	0.6	Review correspondences from vendor/Commonwealth to determine if additional information is required for reconciliation.
Collier, Laura	3/23/2020	2.4	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/23/2020	0.9	Continue analysis of AP Claim detail received from supplemental outreach mailings to prepare Claims reconciliation workbooks for Commonwealth agencies
Erlach, Nicole	3/23/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/23/2020	0.8	Prepare workbook of AP Claims for further review by R. Carter
Harmon, Kara	3/23/2020	3.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/23/2020	0.4	Prepare updated list of Non-Title III claims for review by OMM
Harmon, Kara	3/23/2020	0.4	Review agency response to Claims reconciliation to prepare follow up with creditor related to substantively duplicate Claims
Harmon, Kara	3/23/2020	0.7	Review Claim analysis from R. Carter to prepare recommendation for next steps for reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/23/2020	0.3	Prepare follow up with J. Herriman related to Non-Title III Claims objections
Harmon, Kara	3/23/2020	0.7	Prepare Claims for supplemental outreach per Claims triage from week ending 3/21
Harmon, Kara	3/23/2020	1.4	Analyze Claims from T. DiNatale to provide comments for updates to weekly waterfall reporting
Herriman, Jay	3/23/2020	2.2	Review of pension claims including pension statements in prep of moving claims to ACR process
Herriman, Jay	3/23/2020	2.3	Review analysis of tax refund claims, validate objections and determine next steps for those not satisfied
Herriman, Jay	3/23/2020	0.9	Review open issues / questions related to accounts payable claims asserting liabilities against non-Title III entities
Koncar, John	3/23/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/23/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/23/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/23/2020	2.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/23/2020	1.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	3/23/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/23/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/23/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/23/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/23/2020	1.8	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/23/2020	2.4	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/23/2020	2.2	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/23/2020	2.4	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/23/2020	2.3	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/23/2020	2.6	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Zeiss, Mark	3/23/2020	0.7	Review responses for claims on Deficient Omnibus Exhibits for further reconciliation for ADR, ACR, disallow, other processing
Carter, Richard	3/24/2020	0.2	Prepare updated completed CRW tracker based on updates made to claims.
Carter, Richard	3/24/2020	1.9	Review/prepare correspondence to vendor/Commonwealth regarding information required for claim reconciliation.
Carter, Richard	3/24/2020	2.2	Prepare/send follow up emails to vendors with whom there are open requests for additional reconciliation information.
Carter, Richard	3/24/2020	0.3	Prepare/send claim withdrawal form to vendor based on claim inquiry.
Carter, Richard	3/24/2020	2.4	Prepare/send emails to vendors with whom there are open requests for additional reconciliation information.
Carter, Richard	3/24/2020	0.9	Update status tracker with additional claim reconciliation emails
Carter, Richard	3/24/2020	0.4	Update claims management system based on additional reconciliation information received from Commonwealth.
Collier, Laura	3/24/2020	2.8	Continue analysis of tax refund / tax credit Claims by tax year using historical payment information provided by the Department of Treasury to mark satisfied Claims for objection
Collier, Laura	3/24/2020	2.9	Continue analysis of tax refund / tax credit Claims by tax year using historical payment information provided by the Department of Treasury to mark satisfied Claims for objection
Collier, Laura	3/24/2020	1.4	Continue analysis of tax refund / tax credit Claims by tax year using historical payment information provided by the Department of Treasury to mark satisfied Claims for objection
DiNatale, Trevor	3/24/2020	0.9	Review tax claims and update reconciliation detail for ACR process
DiNatale, Trevor	3/24/2020	1.8	Analyze uncategorized Claims to prepare master workbook of for discussions with Proskauer related to next steps for resolution
DiNatale, Trevor	3/24/2020	1.2	Review accounts payable claim detail for future claim reconciliation
DiNatale, Trevor	3/24/2020	0.7	Correspond with claimants regarding supplemental distribution and claim objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	3/24/2020	1.2	Review claim detail asserted against non Title III entities and update claim reconciliation
Erlach, Nicole	3/24/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/24/2020	1.6	Review draft analysis of HR Claims with documentation for ACR process and reporting
Harmon, Kara	3/24/2020	0.3	Prepare follow up with R. Carter related to unresolved AP questions out to vendors
Harmon, Kara	3/24/2020	0.4	Review comments from L. Stafford related to litigation document to be sent to asserted agencies for additional information / reconciliation
Harmon, Kara	3/24/2020	1.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/24/2020	0.3	Analyze response from creditor attorney related to substantive duplicate Claim to prepare follow up on Claim withdrawal
Harmon, Kara	3/24/2020	1.6	Prepare follow up with vendors related to unresolved accounts payables Claims and questions from the Commonwealth Title III agencies
Harmon, Kara	3/24/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/24/2020	2.1	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/24/2020	2.3	Review claim objection responses provided by Proskauer which were mailed to Proskauer or the UCC
Herriman, Jay	3/24/2020	2.1	Review supplemental outreach reports received from Prime Clerk, compare against upcoming objection listing
Herriman, Jay	3/24/2020	0.4	Review updated non-title III agencies list and prepare email to D. Perez for validation
Koncar, John	3/24/2020	2.7	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/24/2020	2.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/24/2020	1.4	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/24/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/24/2020	3.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/24/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/24/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/24/2020	1.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/24/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/24/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/24/2020	1.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/24/2020	2.7	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/24/2020	2.3	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/24/2020	2.1	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/24/2020	2.4	Review DOJ data to confirm maximum monetary exposure by case number
Zeiss, Mark	3/24/2020	0.6	Prepare memos requesting when mailrooms can provide mailings dated 3/27 for final responses for December, January Omnibus Exhibits
Zeiss, Mark	3/24/2020	0.6	Review mailing response processing with Prime Clerk given special circumstances in New York for timing, impact on responses for December, January deficient Omnibus Exhibits
Carter, Richard	3/25/2020	1.9	Prepare additional email correspondences to vendors based on information needed for reconciliation.
Carter, Richard	3/25/2020	1.2	Review email correspondences from vendors to assist in reconciling open claims.
Carter, Richard	3/25/2020	2.3	Prepare/send follow up emails to vendors regarding additional information needed for claims reconciliation.
Collier, Laura	3/25/2020	1.4	Continue analysis of tax refund / tax credit Claims by tax year using historical payment information provided by the Department of Treasury to mark satisfied Claims for objection
DiNatale, Trevor	3/25/2020	1.2	Review claim detail asserted against non Title III entities to update claim reconciliation
DiNatale, Trevor	3/25/2020	1.7	Review potential insufficient documentation claims for future omnibus claims objection

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	3/25/2020	1.2	Prepare Claims asserted against non Title III entities for inclusion on omnibus objections
Harmon, Kara	3/25/2020	0.6	Analyze claims flagged as litigation from N. Erlach to provide direction for further reconciliation / objection
Harmon, Kara	3/25/2020	0.4	Analyze Claims reconciliation workbooks from N. Erlach related to the Department of Treasury accounts payable Claims to prepare response related to next steps for Claims reconciliation
Harmon, Kara	3/25/2020	0.4	Analyze creditor response to Claim objection to prepare comments for Proskauer
Harmon, Kara	3/25/2020	0.9	Prepare modifications to Claim waterfall reporting for meeting with Proskauer
Harmon, Kara	3/25/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/25/2020	1.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/25/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/25/2020	0.6	Analyze Claims flagged for incorrect Debtor objections to confirm proper categorization and placement on objection
Harmon, Kara	3/25/2020	1.4	Continue analysis of HR Claims with documentation for ACR process and reporting
Herriman, Jay	3/25/2020	0.8	Review claim objection inquiries received by PrimeClerk
Herriman, Jay	3/25/2020	1.9	Review updated analysis of miscellaneous claim types to determine next steps in reconciliation process
Herriman, Jay	3/25/2020	1.8	Review claims in prep if placing into the Administrative Claims Reconciliation process
Herriman, Jay	3/25/2020	1.1	Review responses received to Omnibus objections to provide recommendations for Proskauer related to next steps for Claim
Koncar, John	3/25/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/25/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/25/2020	1.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/25/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/25/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/25/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	2.3	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	3/25/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/25/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/25/2020	1.9	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/25/2020	2.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/25/2020	0.7	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/25/2020	2.4	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/25/2020	2.6	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/25/2020	2.3	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/25/2020	2.1	Review DOJ data to confirm maximum monetary exposure by case number
Carter, Richard	3/26/2020	2.4	Review additional trade-related claim reconciliation workbooks to identify additional information required from vendor/Commonwealth.
Carter, Richard	3/26/2020	1.1	Prepare correspondence to internal team based on information received from the Commonwealth.
Carter, Richard	3/26/2020	1.3	Update claim reconciliation workbook tracker with additional claims to be reviewed/processed.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	3/26/2020	2.1	Review/prepare reconciliation of invoices listed on claims based on dates that are covered under the contract provided.
Collier, Laura	3/26/2020	2.9	Continue analysis of tax refund / tax credit Claims by tax year using historical payment information provided by the Department of Treasury to mark satisfied Claims for objection
Collier, Laura	3/26/2020	1.4	Continue analysis of tax refund / tax credit Claims by tax year using historical payment information provided by the Department of Treasury to mark satisfied Claims for objection
Collier, Laura	3/26/2020	2.7	Prepare master file of identified satisfied tax refund Claims to begin preparation of omnibus objections
Erlach, Nicole	3/26/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/26/2020	0.7	Analyze claims waterfall report to prepare updates for weekly report / discussion with Proskauer
Harmon, Kara	3/26/2020	0.3	Analyze objection response per inquire from Proskauer to prepare recommendations for next steps
Harmon, Kara	3/26/2020	0.8	Prepare follow up on HR Claims review with B. Wadzita and E. McNulty including document of Claims for review
Harmon, Kara	3/26/2020	0.6	Analyze new docket responses as provided by B. Wadzita to provide comments on missing docket entries
Harmon, Kara	3/26/2020	1.2	Prepare workbook of litigation Claims for analysis by N. Erlach related to supplemental mailing responses
Harmon, Kara	3/26/2020	2.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/26/2020	0.9	Prepare analysis for B. Wadzita related waterfall flag updates for weekly Claims reporting
Harmon, Kara	3/26/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/26/2020	0.3	Review Claim from L. Collier to confirm tax refund payments for Satisfied Claim objection
Herriman, Jay	3/26/2020	2.1	Review tax refund claims in prep of sending into the ACR process
Herriman, Jay	3/26/2020	0.6	Review claim objection inquiries received by PrimeClerk
Herriman, Jay	3/26/2020	2.7	Review deficient claims to be included on objections to be heard at the June Omnibus hearing
Herriman, Jay	3/26/2020	1.9	Review final analysis of satisfied income tax refund claims and associated objection
Koncar, John	3/26/2020	1.8	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/26/2020	1.1	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.
Koncar, John	3/26/2020	2.1	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.
Koncar, John	3/26/2020	2.8	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.
Koncar, John	3/26/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/26/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/26/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/26/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/26/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/26/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/26/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	3/26/2020	2.4	Analyze data received from the DOJ related to asserted litigation Claims to track closed and settled cases
Wirtz, Paul	3/26/2020	2.6	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/26/2020	2.2	Analyze data received from the DOJ related to asserted litigation Claims to track closed and settled cases
Wirtz, Paul	3/26/2020	2.3	Analyze data received from the DOJ related to asserted litigation Claims to track closed and settled cases
Zeiss, Mark	3/26/2020	1.3	Review Proskauer, UCC mailing scan batches for review of claimant responses for December, January, April Deficient Omnibus Exhibits
Zeiss, Mark	3/26/2020	1.6	Review Prime Clerk mailing scan batches for review of claimant responses for December, January, April Deficient Omnibus Exhibits
Zeiss, Mark	3/26/2020	1.4	Review Prime Clerk docket responses report for review of claimant responses for December, January, April Deficient Omnibus Exhibits
Zeiss, Mark	3/26/2020	1.7	Update claims on December, January, April Deficient Omnibus Exhibits for next reconciliation steps based on review of responses e.g. ACR, ADR, disallow

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	3/27/2020	1.9	Update claim reconciliation tracker based on additional reviews performed.
Carter, Richard	3/27/2020	2.1	Review/prepare correspondence with vendors based on emails from Commonwealth.
Collier, Laura	3/27/2020	1.9	Prepare analysis of unresolved asserted tax refund / tax credit Claims for analysis by the Department of Treasury
Collier, Laura	3/27/2020	2.8	Prepare analysis of unresolved asserted tax refund / tax credit Claims for analysis by the Department of Treasury
Collier, Laura	3/27/2020	2.9	Prepare analysis of unresolved asserted tax refund / tax credit Claims for analysis by the Department of Treasury
DiNatale, Trevor	3/27/2020	0.8	Prepare modifications to HR waterfall detail to highlight Claims flagged for ACR process
DiNatale, Trevor	3/27/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	3/27/2020	1.8	Prepare satisfied Claim objections for tax refund Claims
Harmon, Kara	3/27/2020	1.6	Prepare final modifications to waterfall reporting for weekly meetings with Proskauer
Harmon, Kara	3/27/2020	0.3	Analyze creditor response to Claim objection to prepare comments for Proskauer
Harmon, Kara	3/27/2020	0.4	Analyze Claim comments from R. Carter to provide feedback on next steps for Claims reconciliation
Harmon, Kara	3/27/2020	0.5	Prepare weekly workstream report for review by Commonwealth and Proskauer
Harmon, Kara	3/27/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Koncar, John	3/27/2020	1.7	Update the claims database to link received claim responses to the appropriate filed claims.
Koncar, John	3/27/2020	1.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/27/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/27/2020	1.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/27/2020	1.2	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/27/2020	1.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Wadzita, Brent	3/27/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/27/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/27/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/27/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	3/27/2020	2.8	Analyze data received from the DOJ related to asserted litigation Claims to track closed and settled cases
Wirtz, Paul	3/27/2020	2.2	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/27/2020	2.6	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Wirtz, Paul	3/27/2020	2.1	Analyze new litigation data from new filed Claims OR supplemental outreach responses to incorporate into master tracker, by case number, for review by Commonwealth agencies
Zeiss, Mark	3/27/2020	2.1	Prepare report of claims with responses on Deficient Omnibus Exhibits December, January, April for review of responses and further reconciliation for ADR, ACR, disallow
Zeiss, Mark	3/27/2020	0.7	Prepare memo of claims with responses on April Omnibus Exhibits that are not Deficient objections for Proskauer for review
Zeiss, Mark	3/27/2020	0.4	Review, edit claims objections for satisfied claims on upcoming Omnibus Exhibit objection
Carter, Richard	3/28/2020	0.2	Review documentation received by vendor to assist in reconciliation.
Koncar, John	3/28/2020	1.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Zeiss, Mark	3/29/2020	0.2	Analyze responses to omnibus objections to prepare recommendations for Proskauer related to next steps for claims resolution
Carter, Richard	3/30/2020	1.9	Review/update claims reconciliation tracker based on latest responses received from claimants

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/30/2020	1.9	Begin preparation of analysis of tax credit / refund Claims for ADR process
Collier, Laura	3/30/2020	2.9	Continue preparation of tax credit / refund Claims for transfer into ADR process for Department of Treasury review
Collier, Laura	3/30/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	3/30/2020	2.7	Analyze AP claims to determine reconciliation status for future claim objections
DiNatale, Trevor	3/30/2020	0.5	Correspond with claimants regarding supplemental mailing and claim objections
DiNatale, Trevor	3/30/2020	2.3	Review AP claim detail and supplemental mailing information for future claim objections
DiNatale, Trevor	3/30/2020	2.4	Analyze asserted public employee Claims data to prepare Claims for entry into ACR process
Harmon, Kara	3/30/2020	1.7	Prepare deficient Claims for objection re: June Omnibus hearing
Harmon, Kara	3/30/2020	0.4	Prepare non-title III Claims for objection re: June Omnibus hearing
Harmon, Kara	3/30/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/30/2020	2.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/30/2020	2.2	Prepare report of all Claims ready for objection at the request of Proskauer
Harmon, Kara	3/30/2020	0.7	Prepare substantive duplicate Claims for objection re: June Omnibus hearing
Harmon, Kara	3/30/2020	0.5	Prepare cross debtor substantive duplicate Claims for objection re: June Omnibus hearing
Harmon, Kara	3/30/2020	0.6	Prepare exact duplicate Claims for objection re: June Omnibus hearing
Herriman, Jay	3/30/2020	1.1	Review responses from creditors related to Omnibus objections
Herriman, Jay	3/30/2020	1.9	Review pension claims to determine appropriate inclusion into the ACR process
Herriman, Jay	3/30/2020	1.3	Review ACR order and begin drafting of notice of ACR commencement and status report for first batch of ACR claims
Herriman, Jay	3/30/2020	1.7	Review completed claim reconciliation worksheets and associated objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/30/2020	1.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/30/2020	2.1	Analyze filed claims, claim outreach responses, and supporting documentation to determine necessary updates to claim types, subtypes, and waterfall category classifications.
Koncar, John	3/30/2020	1.1	Document litigation references cited within proactive outreach responses to compile newly identified litigation claims for additional reconciliation and review.
Koncar, John	3/30/2020	2.7	Prepare updates to the proactive outreach response review tracker and prepare the outreach response workstream for transition to an A&M team member.
Koncar, John	3/30/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed claims, outreach claim responses, and supporting documentation.
McNulty, Emmett	3/30/2020	2.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/30/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/30/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/30/2020	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	3/30/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/30/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/30/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/30/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/30/2020	1.4	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/30/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/30/2020	2.4	Analyze asserted retirement claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/30/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	3/30/2020	2.4	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/30/2020	2.3	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/30/2020	1.9	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/30/2020	2.1	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/30/2020	2.6	Prepare analysis of closed litigation cases for discussions with Proskauer related to potential omnibus objections to such Claims
Zeiss, Mark	3/30/2020	0.8	Review objections on claims reporting per request, modifying claims objections
Zeiss, Mark	3/30/2020	2.7	Revise report of December, January Deficient claims responses for Proskauer for next steps, including amended claims
Zeiss, Mark	3/30/2020	2.3	Prepare report of December, January Deficient claims responses for Proskauer for next steps
Zeiss, Mark	3/30/2020	0.9	Review, post response review for December, January, April Deficient Omnis
Zeiss, Mark	3/30/2020	2.1	Review Prime Clerk weekly register for differences in claims, differences in claim amounts for reconciliation
Carter, Richard	3/31/2020	2.8	Prepare/send emails back to vendors/internal team/Commonwealth regarding additional information requests relating to claims.
Carter, Richard	3/31/2020	2.2	Review/update claims reconciliation tracker based on the latest reconciliation information received from claimants
Collier, Laura	3/31/2020	2.1	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	3/31/2020	2.8	Continue preparation of tax credit / redfund Claims for transfer into ADR process for Department of Treasury review
Collier, Laura	3/31/2020	2.9	Continue preparation of tax credit / redfund Claims for transfer into ADR process for Department of Treasury review
DiNatale, Trevor	3/31/2020	2.2	Review HR and AP supporting claim detail for deficient claim objections
DiNatale, Trevor	3/31/2020	2.0	Prepare modifications to HR waterfall detail to highlight Claims flagged for ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	3/31/2020	2.9	Analyze filed public employee Claims to track asserted agency and confirm proper categorization in order to flag for transfer into ACR process
Harmon, Kara	3/31/2020	2.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/31/2020	3.2	Prepare modifications to analysis of Claims ready for objection re: June Omnibus objections
Harmon, Kara	3/31/2020	0.4	Analyze creditor inquire from L. Stafford to prepare response related to filed Claims
Harmon, Kara	3/31/2020	0.9	Prepare workbooks of waterfall updates for Claims ready for objection to send to B. Wadzita for processing
Harmon, Kara	3/31/2020	0.4	Review withdrawn Claims from B. Wadzita to confirm accuracy in reporting
Harmon, Kara	3/31/2020	1.2	Prepare additional workbook of waterfall updates for Claims ready for objection to send to B. Wadzita for processing
Harmon, Kara	3/31/2020	0.7	Prepare analysis of outreach responses for Claims drafted on deficient objections
Harmon, Kara	3/31/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/31/2020	1.1	Review sample AP claims and associated analysis related to claims being placed into ADR
Herriman, Jay	3/31/2020	2.1	Review claims to be included on Omnibus objections to be heard in June
Koncar, John	3/31/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/31/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/31/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/31/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/31/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/31/2020	1.3	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/31/2020	2.9	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/31/2020	1.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/31/2020	2.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/31/2020	2.1	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/31/2020	2.2	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/31/2020	1.8	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/31/2020	2.4	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/31/2020	2.3	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/31/2020	1.9	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Wirtz, Paul	3/31/2020	2.2	Continue preparation of closed litigation cases for discussions with Proskauer related to potential objections to such Claims
Zeiss, Mark	3/31/2020	0.7	Review substantive duplicate objections for claims on potential upcoming Omnibus Exhibit
Zeiss, Mark	3/31/2020	2.1	Finalize Prime Clerk weekly register for differences in claims, differences in claim amounts for reconciliation
Zeiss, Mark	3/31/2020	0.2	Prepare memo for Proskauer re: claimant response and disposition per request
Zeiss, Mark	3/31/2020	0.6	Research claim moved from COFINA to ERS, PREPA, now showing as pending Omni, resolve
Subtotal		1,622.1	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Zeiss, Mark	3/2/2020	2.1	Prepare summary of hours worked by workstream for use on Interim fee application
Zeiss, Mark	3/4/2020	1.3	Prepare report of Omnibus Exhibits over the fee app period with counts, dollar amounts
Zeiss, Mark	3/5/2020	0.4	Revise workstream metrics for fee application by debtor per comments
Herriman, Jay	3/8/2020	1.9	Update fifth interim fee application with descriptions of workstreams and hours.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Herriman, Jay	3/10/2020	0.9	Incorporate comments from J. Hertzberg into draft interim fee application
Herriman, Jay	3/11/2020	0.6	Analyze Fifth Interim Fee Application to Finalize for Filing
Subtotal		7.2	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/6/2020	0.4	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to final exhibits for the April omnibus hearing, proposed objections for June, and objection responses for deficient claims
Herriman, Jay	3/6/2020	0.4	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to final exhibits for the April omnibus hearing, proposed objections for June, and objection responses for deficient claims.
Zeiss, Mark	3/6/2020	0.4	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to final exhibits for the April omnibus hearing, proposed objections for June, and objection responses for deficient claims
Harmon, Kara	3/9/2020	0.3	Conference call with J. Herriman and K. Harmon related to workstream planning and claim objections
Harmon, Kara	3/9/2020	0.6	Conference call with M. Zeiss, J. Herriman, and K. Harmon related to omnibus objections responses and reporting for ADR and ACR
Herriman, Jay	3/9/2020	1.1	Call with J. Hertzberg and J. Herriman re: review outcome of Omnibus hearing, solicitation process and remaining claims reconciliation
Herriman, Jay	3/9/2020	0.6	Conference call with M. Zeiss, J. Herriman, and K. Harmon related to omnibus objections responses and reporting for ADR and ACR
Herriman, Jay	3/9/2020	0.3	Conference call with J. Herriman and K. Harmon related to workstream planning and claim objections
Hertzberg, Julie	3/9/2020	1.1	Call with J. Hertzberg and J. Herriman re: review outcome of Omnibus hearing, solicitation process and remaining claims reconciliation
Zeiss, Mark	3/9/2020	0.6	Conference call with M. Zeiss, J. Herriman, and K. Harmon related to omnibus objections responses and reporting for ADR and ACR
Erlach, Nicole	3/10/2020	0.3	Meeting with K. Harmon related to the preparation of weekly claims reports

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/10/2020	0.2	Conference call with J. Herriman, M. Zeiss, K. Harmon and C. Schepper related to orders for omnibus objections and ERS mailings for pension participants
Harmon, Kara	3/10/2020	0.4	Participate in meeting with B. Wadzita and E. McNulty regarding categorization of HR claims for the ACR process
Harmon, Kara	3/10/2020	0.3	Meeting with N. Erlach and K. Harmon related to the preparation of weekly claims reports
Herriman, Jay	3/10/2020	0.2	Conference call with J. Herriman, M. Zeiss, K. Harmon and C. Schepper related to orders for omnibus objections and ERS mailings for pension participants
Herriman, Jay	3/10/2020	0.9	Call with J. Hertzberg, J. Herriman, L. Stafford and B. Rosen re: review case status and discuss outstanding issues related to claims reconciliation
Hertzberg, Julie	3/10/2020	0.9	Call with J. Hertzberg, J. Herriman, L. Stafford and B. Rosen re: review case status and discuss outstanding issues related to claims reconciliation
McNulty, Emmett	3/10/2020	0.4	Participate in meeting with K. Harmon and B. Wadzita regarding categorization of HR claims for the ACR process
Wadzita, Brent	3/10/2020	0.4	Participate in meeting with K. Harmon and E. McNulty regarding categorization of HR claims for the ACR process
Harmon, Kara	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
Herriman, Jay	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
Herriman, Jay	3/13/2020	1.3	Call with J. Herriman and J. Hertzberg re: review open workstreams and discuss implementation of the ACR process
Hertzberg, Julie	3/13/2020	1.3	Call with J. Herriman and J. Hertzberg re: review open workstreams and discuss implementation of the ACR process
Hertzberg, Julie	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
Zeiss, Mark	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
DiNatale, Trevor	3/16/2020	0.3	Participate in conference call with K. Harmon and J. Herriman related to claims analysis for uncategorized claims and preparation of claims reconciliation workbooks for accounts payable claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/16/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to discuss Claims not categorized for ADR or ACR to determine next steps for reconciliation
Harmon, Kara	3/16/2020	0.3	Participate in conference call with P. Wirtz and K. Harmon to discuss litigation claims and administrative proceedings for ACR
Harmon, Kara	3/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to workbook of Claim details sent by the Department of Health
Harmon, Kara	3/16/2020	0.2	Participate in conference call with H. Cruz related to Claims reconciliation workbook received from the Department of Health
Harmon, Kara	3/16/2020	0.3	Participate in conference call with T. DiNatale and J. Herriman related to claims analysis for uncategorized claims and preparation of claims reconciliation workbooks for accounts payable claims
Herriman, Jay	3/16/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to claims analysis for uncategorized claims and preparation of claims reconciliation workbooks for accounts payable claims
Herriman, Jay	3/16/2020	0.9	Call with J. Herriman and J. Hertzberg re: discuss open litigation data requests and impact of court closures on bar dates
Herriman, Jay	3/16/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to discuss Claims not categorized for ADR or ACR to determine next steps for reconciliation
Herriman, Jay	3/16/2020	0.3	Participate in conference call with P. Wirtz and K. Harmon to discuss litigation claims and administrative proceedings for ACR
Herriman, Jay	3/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to workbook of Claim details sent by the Department of Health
Hertzberg, Julie	3/16/2020	0.9	Call with J. Herriman and J. Hertzberg re: discuss open litigation data requests and impact of court closures on bar dates
Wirtz, Paul	3/16/2020	0.3	Participate in conference call with K. Harmon to discuss litigation claims and administrative proceedings for ACR
DiNatale, Trevor	3/17/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and T. DiNatale related to claims analysis for uncategorized Claims to determine next steps for reconciliation
DiNatale, Trevor	3/17/2020	0.2	Participate in conference call with K. Harmon regarding ACR process and employment claim reconciliation
DiNatale, Trevor	3/17/2020	0.5	Participate in conference call with E. McNulty regarding employment/HR claim reconciliation for ACR process
Harmon, Kara	3/17/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to responses for supplemental outreach and upcoming omnibus hearings

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/17/2020	0.2	Participate in conference call with T. DiNatale regarding ACR process and employment claim reconciliation
Harmon, Kara	3/17/2020	0.9	Participate in conference call with J. Hertzberg, J. Herriman, and K. Harmon related to ACR process and liquidation of litigation claims
Harmon, Kara	3/17/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and T. DiNatale related to claims analysis for uncategorized Claims to determine next steps for reconciliation
Herriman, Jay	3/17/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to responses for supplemental outreach and upcoming omnibus hearings
Herriman, Jay	3/17/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and T. DiNatale related to claims analysis for uncategorized Claims to determine next steps for reconciliation
Herriman, Jay	3/17/2020	0.9	Participate in conference call with J. Hertzberg, J. Herriman, and K. Harmon related to ACR process and liquidation of litigation claims
Hertzberg, Julie	3/17/2020	0.9	Participate in conference call with J. Hertzberg, J. Herriman, and K. Harmon related to ACR process and liquidation of litigation claims
McNulty, Emmett	3/17/2020	0.5	Participate in conference call with T. DiNatale regarding employment/HR claim reconciliation for ACR process
Zeiss, Mark	3/17/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to responses for supplemental outreach and upcoming omnibus hearings
DiNatale, Trevor	3/18/2020	0.2	Meeting with K. Harmon regarding analysis for uncategorized claims to determine next steps for reconciliation
Harmon, Kara	3/18/2020	0.2	Meeting with T. DiNatale regarding analysis for uncategorized claims to determine next steps for reconciliation
Harmon, Kara	3/18/2020	0.4	Participate in meeting with B. Wadzita and E. McNulty regarding analysis of HR claims for the ACR process
Herriman, Jay	3/18/2020	1.0	Call with L. Stafford re: status of ACR claims, sample ADR claims, Bond claim objections and status of remaining unreconciled claims
McNulty, Emmett	3/18/2020	0.4	Participate in meeting with K. Harmon and B. Wadzita regarding analysis of HR claims for the ACR process
Wadzita, Brent	3/18/2020	0.4	Participate in meeting with K. Harmon and E. McNulty regarding analysis of HR claims for the ACR process
Carter, Richard	3/19/2020	0.4	Participate in conference call with R. Carter and K. Harmon related to accounts payable Claims reconciliation
DiNatale, Trevor	3/19/2020	0.6	Meeting with K. Harmon regarding AP claim reconciliation process and updated waterfall report categories

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/19/2020	0.4	Participate in conference call with R. Carter and K. Harmon related to accounts payable Claims reconciliation
Harmon, Kara	3/19/2020	0.6	Meeting with T. DiNatale regarding AP claim reconciliation process and updated waterfall report categories
Harmon, Kara	3/20/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and E. Carino related to deficient objection responses and Claims flagged for the ACR process
Herriman, Jay	3/20/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and E. Carino related to deficient objection responses and Claims flagged for the ACR process
Herriman, Jay	3/20/2020	0.7	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford and J. Elkoury re: review of ACR recommendations and PBA
Hertzberg, Julie	3/20/2020	0.7	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford and J. Elkoury re: review of ACR recommendations and PBA
Zeiss, Mark	3/20/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and E. Carino related to deficient objection responses and Claims flagged for the ACR process
Collier, Laura	3/23/2020	0.6	Conference call with L. Collier and K. Harmon related to satisfied tax refund Claims and related objections
Harmon, Kara	3/23/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for federal litigation claims
Harmon, Kara	3/23/2020	0.6	Conference call with J. Herriman and K. Harmon to discuss case status, Claims reconciliation progress, and litigation workbooks for asserted agencies
Harmon, Kara	3/23/2020	0.6	Conference call with L. Collier and K. Harmon related to satisfied tax refund Claims and related objections
Harmon, Kara	3/23/2020	0.4	Conference call with J. Herriman and K. Harmon related to case status, AP Claims reconciliation and litigation to be sent to asserted agencies
Herriman, Jay	3/23/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for federal litigation claims
Herriman, Jay	3/23/2020	0.4	Conference call with J. Herriman and K. Harmon related to case status, AP Claims reconciliation and litigation to be sent to asserted agencies
Herriman, Jay	3/23/2020	0.6	Conference call with J. Herriman and K. Harmon to discuss case status, Claims reconciliation progress, and litigation workbooks for asserted agencies
Wirtz, Paul	3/23/2020	0.4	Participate in conference call with J. Herriman and K. Harmon to discuss next steps for federal litigation claims
Collier, Laura	3/24/2020	0.3	Conference call with J. Herriman, K. Harmon and L. Collier related to unsatisfied tax refund claims and objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/24/2020	0.3	Conference call with J. Herriman, K. Harmon and L. Collier related to unsatisfied tax refund claims and objections
Harmon, Kara	3/24/2020	0.2	Conference call with C. Schepper and J. Berman related to ERS claimant mailing, case status, and upcoming objections
Herriman, Jay	3/24/2020	0.3	Conference call with J. Herriman, K. Harmon and L. Collier related to unsatisfied tax refund claims and objections
Herriman, Jay	3/26/2020	0.9	Call with J. Herriman and J. Hertzberg re: review status of Omni objection responses, claims ready for ACR process and claims reconciliation threshold analysis
Hertzberg, Julie	3/26/2020	0.9	Call with J. Herriman and J. Hertzberg re: review status of Omni objection responses, claims ready for ACR process and claims reconciliation threshold analysis
DiNatale, Trevor	3/27/2020	0.3	Participate in conference call with J. Herriman and K. Harmon related to ACR claims analysis and discuss next steps in reconciliation process
Harmon, Kara	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to ACR claims analysis and discuss next steps in reconciliation process
Harmon, Kara	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for closed litigation cases
Harmon, Kara	3/27/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to creditor responses to omnibus objection, objection drafts for June hearing, and undeliverable mailings
Herriman, Jay	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to ACR claims analysis and discuss next steps in reconciliation process
Herriman, Jay	3/27/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to creditor responses to omnibus objection, objection drafts for June hearing, and undeliverable mailings
Herriman, Jay	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for closed litigation cases
Wirtz, Paul	3/27/2020	0.3	Participate in conference call with J. Herriman and K. Harmon to discuss next steps for closed litigation cases
Zeiss, Mark	3/27/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to creditor responses to omnibus objection, objection drafts for June hearing, and undeliverable mailings
Collier, Laura	3/30/2020	1.4	Meeting with J. Koncar and L. Collier regarding the processes related to the PR Outreach Response Tracker.
Collier, Laura	3/30/2020	0.4	Meeting with K. Harmon and J. Koncar regarding the status and updates to the outreach response workstream.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	3/30/2020	0.4	Participate in conference call with K. Harmon and T. DiNatale related to AP Claims reconciliation
Harmon, Kara	3/30/2020	0.4	Participate in conference call with K. Harmon and T. DiNatale related to AP Claims reconciliation
Harmon, Kara	3/30/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to case status and workstream progress
Harmon, Kara	3/30/2020	0.3	Participate in conference call with M. Zeiss and K. Harmon related to bond Claim objections and other Claims ready for draft objections
Harmon, Kara	3/30/2020	0.4	Meeting with J. Koncar and L. Collier regarding the status and updates to the outreach response workstream.
Herriman, Jay	3/30/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to case status and workstream progress
Koncar, John	3/30/2020	1.4	Meeting with L. Collier regarding the processes related to the PR Outreach Response Tracker.
Koncar, John	3/30/2020	0.4	Meeting with K. Harmon and L. Collier regarding the status and updates to the outreach response workstream.
Zeiss, Mark	3/30/2020	0.3	Participate in conference call with M. Zeiss and K. Harmon related to bond Claim objections and other Claims ready for draft objections
Zeiss, Mark	3/30/2020	0.3	Participate in conference call with K. Harmon related to analysis of adjourned Claims from omnibus objections
DiNatale, Trevor	3/31/2020	0.2	Participate in conference call with K. Harmon related to AP and deficient claims review
Harmon, Kara	3/31/2020	0.2	Participate in conference call with T. DiNatale related to AP and deficient claims review
Zeiss, Mark	3/31/2020	0.4	Participate in conference call with M. Zeiss, J. Berman, and C. Schepper related to omnibus objections and supplemental outreach mailings
Subtotal		55.4	
Grand Total		1,684.7	

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
March 1, 2020 through March 31, 2020*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Other	\$2,666.99
	<i>Total</i>
	\$2,666.99

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
March 1, 2020 through March 31, 2020***

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	3/31/2020	\$2,666.99	CMS Monthly Data Storage Fee
Expense Category Total		\$2,666.99	
<i>Grand Total</i>		<u>\$2,666.99</u>	

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO TWENTIETH MONTHLY FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED IN PUERTO RICO AND
REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
MARCH 1, 2020 THROUGH MARCH 31, 2020**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED INSIDE PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services inside of Puerto Rico is sought: March 1, 2020 through March 31, 2020

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$19,931.76 (\$22,146.40 incurred less 10% voluntary reduction of \$2,214.64)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 1,860.13</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's Twentieth monthly fee application filed in these cases and is for services rendered inside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for March 2020.

/s/

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On May 26, 2020 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J Gonzalez
FOMB Board Member

O'Neil & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Herman D. Bauer, Esq.

Office of United States Trustee:

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner:

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers, LLP.
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonui Muñoz LLC
MSC Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.
Valerie Blay Soler, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn: A. J. Bennazar-Zequeria, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
General Accounting
Omar E. Rodriguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodriguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period

March 1, 2020 through March 31, 2020

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES BY ALL ENTITIES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	9.8	8,751.40
Commonwealth of Puerto Rico - Fee Applications	0.6	535.80
Commonwealth of Puerto Rico - Meeting	14.4	12,859.20
Subtotal	24.8	22,146.40
<i>Less 10% voluntary reduction</i>		<i>(2,214.64)</i>
Total		\$ 19,931.76

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Jay Herriman	Managing Director	Claim Management	\$893	24.8	22,146.40
Subtotal				24.8	22,146.40
<i>Less 10% voluntary reduction</i>					<i>-2,214.64</i>
Total					\$19,931.76

Summary of Expenses for the Period March 1, 2020 through March 31, 2020

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
Airfare	750.22
Lodging	900.00
Meals	75.06
Transportation	134.85
Total	\$1,860.13

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$17,938.58, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$1,860.13 for services rendered inside of Puerto Rico) in the total amount of \$19,798.71.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
March 1, 2020 through March 31, 2020***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	9.8	\$8,751.40
Commonwealth of Puerto Rico - Fee Applications	0.6	\$535.80
Commonwealth of Puerto Rico - Meeting	14.4	\$12,859.20
<i>Total</i>	24.8	\$22,146.40

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$893.00	24.8	\$22,146.40
<i>Total</i>			24.8	\$22,146.40

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico -
Claims Administration and
Objections

Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$893	9.8	\$8,751.40
			9.8	\$8,751.40
	<i>Average Billing Rate</i>			\$893.00

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020***

Prepare monthly and interim fee applications in accordance with court guidelines.

Commonwealth of Puerto Rico -
Fee Applications

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$893	0.6	\$535.80
			0.6	\$535.80
	<i>Average Billing Rate</i>			\$893.00

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico -
Meeting

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$893	14.4	\$12,859.20
			14.4	\$12,859.20
	<i>Average Billing Rate</i>			\$893.00

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	3/2/2020	2.2	Review Green Energy tax credit claims to determine next steps in reconciliation process
Herriman, Jay	3/3/2020	0.5	Research claim objection and AAFAF response as requested by counsel
Herriman, Jay	3/3/2020	2.9	Review litigation claims to determine impact of setting various claim reconciliation thresholds and use of the convenience class
Herriman, Jay	3/3/2020	1.1	Review responses received from claimants related to the March omnibus objections
Herriman, Jay	3/4/2020	1.2	Prepare for Omnibus hearing
Herriman, Jay	3/5/2020	0.6	Prepare for Omnibus hearing
Herriman, Jay	3/5/2020	1.3	Review responses received from claimants related to the December and January omnibus objections
Subtotal		9.8	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Herriman, Jay	3/5/2020	0.6	Review draft of the Fifth interim fee application and associated declarations / notices
Subtotal		0.6	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	3/3/2020	0.6	Call with L. Stafford, S. Uhland & M. Kremer re: review of outstanding GDB claims
Herriman, Jay	3/3/2020	0.4	Review claims asserting stale invoices, prepare and send email to H. Bauer re: statute of limitations
Herriman, Jay	3/3/2020	1.3	Meet with the Department of Education and AAFAF to review status of accounts payable claims reconciliation
Herriman, Jay	3/3/2020	1.8	Meet with the Department of Health and AAFAF to review status of accounts payable claims reconciliation
Herriman, Jay	3/4/2020	8.6	Attend Omnibus Hearing
Herriman, Jay	3/5/2020	1.7	Attend Omnibus Hearing
Subtotal		14.4	

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
March 1, 2020 through March 31, 2020***

Grand Total

24.8

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
March 1, 2020 through March 31, 2020*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Airfare	\$750.22
Hotel	\$900.00
Meals	\$75.06
Transportation	\$134.85
<hr/>	
<i>Total</i>	\$1,860.13

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
March 1, 2020 through March 31, 2020***

Airfare

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	2/3/2020	\$350.00	Airfare: Omnibus Hearing
Herriman, Jay	2/24/2020	\$400.22	Airfare: Omnibus Hearing
Expense Category Total		\$750.22	

Hotel

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	3/2/2020	\$300.00	Hotel: Omnibus Hearing
Herriman, Jay	3/3/2020	\$300.00	Hotel: Omnibus Hearing
Herriman, Jay	3/4/2020	\$300.00	Hotel: Omnibus Hearing
Expense Category Total		\$900.00	

Meals

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	3/3/2020	\$35.96	Individual Meals: Dinner
Herriman, Jay	3/4/2020	\$39.10	Individual Meals: Dinner
Expense Category Total		\$75.06	

Transportation

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	3/3/2020	\$13.13	Taxi: Hotel to Department of Health
Herriman, Jay	3/4/2020	\$7.64	Taxi: Counsel's Office to Hotel
Herriman, Jay	3/4/2020	\$22.00	Taxi: Taxi from Airport to Hotel
Herriman, Jay	3/5/2020	\$17.57	Taxi: Counsels office to Airport
Herriman, Jay	3/5/2020	\$6.18	Taxi: Hotel to Counsel's Office
Herriman, Jay	3/6/2020	\$68.33	Taxi: Airport to Home
Expense Category Total		\$134.85	

Exhibit F

*Commonwealth of Puerto Rico
Expense Detail by Category
March 1, 2020 through March 31, 2020*

Grand Total

\$1,860.13

Exhibit C

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
APRIL 1, 2020 THROUGH APRIL 30, 2020**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors. ¹

**COVER SHEET TO TWENTY-FIRST FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
APRIL 1, 2020 THROUGH APRIL 30, 2020**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: April 1, 2020 through April 30, 2020

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$878,316.21 (\$975,906.90 incurred less 10% voluntary reduction of \$97,590.69)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,522.89</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's Twenty-first monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for April 2020.

/s/ _____
Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On June 15, 2020 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J Gonzalez
FOMB Board Member

O'Neil & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Herman D. Bauer, Esq.

Office of United States Trustee:

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc A. Despina, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner:

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyek O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers, LLP.
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonui Muñoz LLC
MSC Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.
Valerie Blay Soler, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn: A. J. Bennazar-Zequeria, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
General Accounting
Omar E. Rodriguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodriguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period April 1, 2020 through April 30, 2020

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,722.6	\$ 927,731.30
Commonwealth of Puerto Rico - Fee Applications	1.1	\$ 375.10
Commonwealth of Puerto Rico - Meeting	68.6	\$ 47,800.50
Subtotal	1,792.3	975,906.90
<i>Less 10% voluntary reduction</i>		<i>(97,590.69)</i>
Total		\$ 878,316.21

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$919	19.9	\$18,288.10
Jay Herriman	Managing Director	Claim Management	\$893	88.3	78,851.90
Kara Harmon	Consultant II	Claim Management	\$675	226.0	152,550.00
Mark Zeiss	Director	Claim Management	\$630	155.9	98,217.00
Carter, Richard	Consultant II	Claim Management	\$550	196.4	108,020.00
Trevor DiNatale	Consultant II	Claim Management	\$550	146.2	80,410.00
Laura Collier	Senior Associate	Claim Management	\$525	215.7	113,242.50
John Koncar	Consultant	Claim Management	\$498	34.3	17,081.40
Paul Wirtz	Consultant	Claim Management	\$498	202.3	100,745.40
Erik Waters	Associate	Claim Management	\$415	39.3	16,309.50
Brent Wadzita	Analyst	Claim Management	\$420	252.8	106,176.00
Emmett McNulty	Analyst	Claim Management	\$400	214.1	85,640.00
Bernice Grussing	Para Professional	Claim Management	\$341	1.1	375.10
Subtotal				1,792.3	975,906.90
<i>Less 10% voluntary reduction</i>					<i>-97,590.69</i>
Total					\$878,316.21

Summary of Expenses for the Period April 1, 2020 through April 30, 2020

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,522.89
Total	\$2,522.89

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$790,484.59, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,522.89 for services rendered outside of Puerto Rico) in the total amount of \$793,007.48.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
April 1, 2020 through April 30, 2020***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,722.6	\$927,731.30
Commonwealth of Puerto Rico - Fee Applications	1.1	\$375.10
Commonwealth of Puerto Rico - Meeting	68.6	\$47,800.50
<i>Total</i>	1,792.3	\$975,906.90

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
April 1, 2020 through April 30, 2020***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919.00	19.9	\$18,288.10
Herriman, Jay	Managing Director	\$893.00	88.3	\$78,851.90
Harmon, Kara	Director	\$675.00	226.0	\$152,550.00
Zeiss, Mark	Director	\$630.00	155.9	\$98,217.00
Carter, Richard	Consultant II	\$550.00	196.4	\$108,020.00
DiNatale, Trevor	Consultant II	\$550.00	146.2	\$80,410.00
Collier, Laura	Senior Associate	\$525.00	215.7	\$113,242.50
Koncar, John	Consultant	\$498.00	34.3	\$17,081.40
Wirtz, Paul	Consultant	\$498.00	202.3	\$100,745.40
Wadzita, Brent	Analyst	\$420.00	252.8	\$106,176.00
Waters, Erik	Associate	\$415.00	39.3	\$16,309.50
McNulty, Emmett	Analyst	\$400.00	214.1	\$85,640.00
Grussing, Bernice	Operations Manager	\$341.00	1.1	\$375.10
		<i>Total</i>	1,792.3	\$975,906.90

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
April 1, 2020 through April 30, 2020***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	15.5	\$14,244.50
Herriman, Jay	Managing Director	\$893	71.8	\$64,117.40
Harmon, Kara	Director	\$675	201.6	\$136,080.00
Zeiss, Mark	Director	\$630	151.1	\$95,193.00
Koncar, John	Consultant	\$498	33.5	\$16,683.00
Wirtz, Paul	Consultant	\$498	195.8	\$97,508.40
Waters, Erik	Associate	\$415	38.6	\$16,019.00
Carter, Richard	Consultant II	\$550	193.7	\$106,535.00
DiNatale, Trevor	Consultant II	\$550	141.3	\$77,715.00
Collier, Laura	Senior Associate	\$525	213.6	\$112,140.00
Wadzita, Brent	Analyst	\$420	252.8	\$106,176.00
McNulty, Emmett	Analyst	\$400	213.3	\$85,320.00
			1722.6	\$927,731.30
<i>Average Billing Rate</i>				\$538.56

Exhibit C

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
April 1, 2020 through April 30, 2020

Prepare monthly and interim fee applications in accordance with court guidelines.

Commonwealth of Puerto Rico - Fee Applications

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Grussing, Bernice	Operations Manager	\$341	1.1	\$375.10
			1.1	\$375.10
				Average Billing Rate \$341.00

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
April 1, 2020 through April 30, 2020***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	4.4	\$4,043.60
Herriman, Jay	Managing Director	\$893	16.5	\$14,734.50
Harmon, Kara	Director	\$675	24.4	\$16,470.00
Zeiss, Mark	Director	\$630	4.8	\$3,024.00
Koncar, John	Consultant	\$498	0.8	\$398.40
Wirtz, Paul	Consultant	\$498	6.5	\$3,237.00
Waters, Erik	Associate	\$415	0.7	\$290.50
Carter, Richard	Consultant II	\$550	2.7	\$1,485.00
DiNatale, Trevor	Consultant II	\$550	4.9	\$2,695.00
Collier, Laura	Senior Associate	\$525	2.1	\$1,102.50
McNulty, Emmett	Analyst	\$400	0.8	\$320.00
			68.6	\$47,800.50
<i>Average Billing Rate</i>				\$696.80

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/1/2020	0.7	Review claims drafted to substantive duplicate objection exhibit for accuracy
Carter, Richard	4/1/2020	0.2	Update claim objection detail based on feedback from internal team
Carter, Richard	4/1/2020	2.9	Analyze AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/1/2020	0.6	Review claims drafted to cross-debtor duplicate objection exhibit for accuracy
Collier, Laura	4/1/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/1/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/1/2020	0.6	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/1/2020	1.5	Prepare modifications to HR waterfall detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/1/2020	0.4	Correspond with claimants regarding supplemental mailing and claim objections
Harmon, Kara	4/1/2020	2.3	Prepare final file of Claims for June omnibus hearing to send to Proskauer for review
Harmon, Kara	4/1/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/1/2020	0.6	Analyze workbooks of tax credit and tax refund Claims that were not matched to payments from Department of Treasury
Harmon, Kara	4/1/2020	0.7	Prepare updated master tracker of AP Claims sent to Commonwealth agencies to track progress on Claims reconciliation
Harmon, Kara	4/1/2020	0.3	Review cross-debtor duplicate Claims for upcoming omnibus objections
Harmon, Kara	4/1/2020	0.4	Analyze claims related to inquiry from H. Bauer to provide comments on objection status
Harmon, Kara	4/1/2020	0.3	Prepare follow up correspondence with creditor related to amending Claim for cancelled invoices
Harmon, Kara	4/1/2020	0.3	Analyze cross debtor duplicate claims to prepare follow up with R. Colon related to determination of where asserted liability resides

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/1/2020	0.6	Analyze AP workbook from T. DiNatale related to unresolved AP claims to prepare workbook for discussions with R. Carter
Harmon, Kara	4/1/2020	0.6	Prepare report of AP Claims ready for transfer to ADR process
Harmon, Kara	4/1/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/1/2020	0.6	Analyze amended claim detail to prepare for upcoming omnibus objection
Herriman, Jay	4/1/2020	1.4	Review responses from creditors related to Omnibus objections and planned treatment of same
Herriman, Jay	4/1/2020	1.6	Review income tax refund claims which are not matched to payments to prepare to place into ACR
Herriman, Jay	4/1/2020	2.8	Review claims to be included on Omnibus objections to be heard in June
Koncar, John	4/1/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/1/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/1/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/1/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	4/1/2020	2.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/1/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/1/2020	1.9	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/1/2020	2.4	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/1/2020	2.1	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/1/2020	1.8	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/1/2020	2.3	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Zeiss, Mark	4/1/2020	2.6	Review Proskauer mailing scans for claimant responses to Deficient Omnibus Objections
Zeiss, Mark	4/1/2020	0.6	Review Proskauer claimant responses to Deficient Omnibus Objections
Zeiss, Mark	4/1/2020	0.9	Review O'Neill mailing scans for claimant responses to Deficient Omnibus Objections
Carter, Richard	4/2/2020	2.4	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	1.9	Analyze 4 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/2/2020	2.1	Analyze 6 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	2.4	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	0.3	Correspondence with claimant regarding additional information provided for claim reconciliation
Carter, Richard	4/2/2020	1.7	Analyze 3 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/2/2020	0.6	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/2/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/2/2020	2.8	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/2/2020	2.2	Prepare modifications to Pension and Public Employee Claim waterfall detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/2/2020	2.8	Prepare modifications to HR waterfall detail to highlight Claims flagged for ACR process
Harmon, Kara	4/2/2020	1.4	Analyze pension claims flagged for ACR to confirm accuracy in reporting and sufficient information for Commonwealth review
Harmon, Kara	4/2/2020	0.8	Begin preparation of draft document for court related to pension Claims ready for ACR
Harmon, Kara	4/2/2020	0.4	Prepare draft document for court related to status report for Claims in the ACR process
Harmon, Kara	4/2/2020	0.3	Prepare follow up with Prime Clerk related to proposed claim objection for June hearing
Harmon, Kara	4/2/2020	0.3	Analyze newly filed Claims from B. Wadzita to provide recommendations on categorization for reconciliation
Harmon, Kara	4/2/2020	0.4	Prepare comments for T. DiNatale related to pension Claims flagged for ACR

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/2/2020	0.4	Analyze AP Claims report from R. Carter to provide comments on recommendations for objection / reconciliation
Harmon, Kara	4/2/2020	3.2	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting
Harmon, Kara	4/2/2020	0.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/2/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/2/2020	0.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/2/2020	1.4	Analyze report of deficient Claim responses reviewed by B. Wadzita to prepare for further reconciliation
Herriman, Jay	4/2/2020	1.9	Review claims to be included on Omnibus objections to be heard in June
Herriman, Jay	4/2/2020	0.9	Review pension claims to validate ACR inclusion requirements are included with claim
Hertzberg, Julie	4/2/2020	1.3	Review claims thresholds re: ADR process and potential convenience class
Koncar, John	4/2/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/2/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/2/2020	2.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	4/2/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/2/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/2/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/2/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/2/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/2/2020	2.1	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/2/2020	2.3	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/2/2020	2.4	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/2/2020	1.9	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/2/2020	2.2	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Zeiss, Mark	4/2/2020	0.6	Prepare memo for Proskauer re: claimant mailing responses per request
Zeiss, Mark	4/2/2020	0.6	Review bondholder claim per CUSIPs, amounts listed for objections, incorrect debtor for objections processing
Zeiss, Mark	4/2/2020	2.9	Draft June Omnibus Exhibits including Incorrect debtor, various no liability
Zeiss, Mark	4/2/2020	2.6	Revise June Omnibus Exhibits including Incorrect debtor, various no liability
Zeiss, Mark	4/2/2020	1.1	Update claims for June Omnibus Exhibits including updated reporting and reconciliation
Zeiss, Mark	4/2/2020	0.9	Prepare memo for Proskauer outlining June Objections, confirming Omnibus numbering and objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/3/2020	2.9	Analyze 8 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/3/2020	2.7	Analyze 6 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/3/2020	1.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/3/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/3/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/3/2020	0.6	Correspond with claimants regarding omnibus objections and supplemental supporting documentation
DiNatale, Trevor	4/3/2020	2.9	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	4/3/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/3/2020	0.6	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/3/2020	1.1	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Harmon, Kara	4/3/2020	2.8	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Harmon, Kara	4/3/2020	2.2	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Harmon, Kara	4/3/2020	2.3	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Herriman, Jay	4/3/2020	1.3	Review draft claims data related to June Omnibus hearing
Herriman, Jay	4/3/2020	2.1	Review analysis of litigation claims filed > \$1mm related to claims estimation
Hertzberg, Julie	4/3/2020	1.1	Review analysis of litigation claims filed > \$1mm related to anticipated claims estimation procedures

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	4/3/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/3/2020	0.6	Examine HR claim outreach responses and attached supporting documents to record additional employment and claim information.
Koncar, John	4/3/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	4/3/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/3/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/3/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/3/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/3/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/3/2020	2.1	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/3/2020	2.2	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/3/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/3/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/3/2020	1.8	Review Prime Clerk mailing scans for claimant responses to Deficient Omnibus Objections
Zeiss, Mark	4/3/2020	2.1	Revise June Omnibus Exhibits including satisfied claims per comments
Zeiss, Mark	4/3/2020	1.2	Draft claims report in order to support claims reconciliation related to ADR and ACR court-approved processes
Zeiss, Mark	4/3/2020	0.9	Update claims reconciliation for December, January Omnibus Objections per deadline for responses, updated responses
Zeiss, Mark	4/3/2020	2.3	Prepare report of December, January Deficient Omnibus objection claims with additional mailing, docket responses for review
Zeiss, Mark	4/3/2020	1.1	Review Prime Clerk docket responses for claimant responses to Deficient Omnibus Objections
Carter, Richard	4/4/2020	3.1	Analyze AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/4/2020	2.9	Analyze 6 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/4/2020	0.6	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/4/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/4/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/4/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/4/2020	1.3	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Harmon, Kara	4/4/2020	0.6	Analyze Claims reconciliation provided by R. Carter to prepare Claims for objection / request further information from trade vendors

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/4/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/4/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/4/2020	3.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/4/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/4/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/4/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/4/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/4/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Collier, Laura	4/5/2020	2.7	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/5/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/5/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
DiNatale, Trevor	4/5/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/5/2020	0.3	Analyze Claims workbook from T. DiNatale related to Pension Claims review
Herriman, Jay	4/5/2020	0.5	Review weekly workstream update and send to AAFAF and counsel
Herriman, Jay	4/5/2020	0.5	Review claim waterfall updates, follow up with A&M team related to changes in classifications
Hertzberg, Julie	4/5/2020	0.2	Update weekly workstream update
McNulty, Emmett	4/5/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/5/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/5/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/5/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Carter, Richard	4/6/2020	0.9	Analyze 3 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/6/2020	0.4	Correspondence with companies re: invoice information requested from claimants in order to reconcile claims
Carter, Richard	4/6/2020	2.9	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/6/2020	3.2	Analyze 8 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/6/2020	1.9	Document previously reviewed AP deficient claims to flag those that were filed no scheduled claims
Collier, Laura	4/6/2020	1.4	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/6/2020	1.2	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/6/2020	2.1	Create and QC new master file incorporating reviewed HR outreach responses for DOJ review
Collier, Laura	4/6/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/6/2020	2.8	Review asserted HR claims to determine proper categorization for entry into ACR process
DiNatale, Trevor	4/6/2020	2.1	Review asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/6/2020	1.3	Analyze trade Claims comments prepared by R. Carter to prepare Claims for objection / reclassify for further reconciliation
Harmon, Kara	4/6/2020	0.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/6/2020	2.9	Analyze trade Claims comments prepared by R. Carter to prepare Claims for objection / reclassify for further reconciliation
Harmon, Kara	4/6/2020	0.4	Prepare follow up with AP vendors related to missing information for Claims reconciliation
Harmon, Kara	4/6/2020	0.4	Prepare Claim stratification report for Claims subject to ADR process
Harmon, Kara	4/6/2020	2.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/6/2020	1.6	Review Pension / Benefit claims in prep of sending to ACR process
Herriman, Jay	4/6/2020	2.3	Review litigation claims in amount GT \$1m in prep of filing estimation motion
McNulty, Emmett	4/6/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/6/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/6/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/6/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/6/2020	1.8	Analyze AP data to prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	0.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/6/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/6/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/6/2020	2.4	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/6/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/6/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/6/2020	2.3	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Zeiss, Mark	4/6/2020	0.7	Prepare memo for Proskauer re: responses to April Omnibus Exhibit Objections excluding Deficient Objections
Zeiss, Mark	4/6/2020	1.2	Prepare memo for Proskauer re: responses to April Omnibus Exhibit Objections for Deficient Objections
Zeiss, Mark	4/6/2020	0.6	Prepare memo re: Proskauer review of June Omnibus Exhibit for No Liability Non-Title III claims objections
Zeiss, Mark	4/6/2020	0.6	Prepare memo for Prime Clerk re: Ordered March Omnibus Exhibits
Zeiss, Mark	4/6/2020	2.1	Process outreach responses for March, January, December Deficient Omnibus Exhibits per Proskauer list
Carter, Richard	4/7/2020	1.7	Analyze 5 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	2.2	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	1.4	Analyze 4 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	1.1	Review 10 claims related to claimant against different agency parties to determine which should be surviving claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/7/2020	1.1	Analyze 2 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	2.3	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/7/2020	0.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/7/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/7/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/7/2020	1.7	Review asserted HR claims to determine proper categorization for entry into ACR process
DiNatale, Trevor	4/7/2020	2.2	Review asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/7/2020	0.3	Prepare bondholder Claims report for review by M. Zeiss
Harmon, Kara	4/7/2020	0.4	Analyze Claim objection reasons for Non-Title III Claims per comments from L. Stafford / prepare response
Harmon, Kara	4/7/2020	0.8	Prepare updated workbook of Claims for inclusion in the June omnibus hearing
Harmon, Kara	4/7/2020	1.2	Finalize workbook of Pension Claims for transfer into ACR process / send to J. Herriman for review
Harmon, Kara	4/7/2020	1.6	Analyze updated supplemental outreach documents from Prime Clerk to capture new Claim responses for review
Harmon, Kara	4/7/2020	0.3	Analyze tax refund Claims per comments from L. Stafford to prepare response to same
Harmon, Kara	4/7/2020	2.9	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/7/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/7/2020	0.7	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/7/2020	0.4	Analyze Claim stratification report prepared by P. Wirtz to prepare comments for modifications

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/7/2020	1.8	Review updated Omnibus exhibits related to objections heard in December and January in prep of entering orders for expungement
Herriman, Jay	4/7/2020	0.9	Review claim objection responses received by Prime Clerk
Herriman, Jay	4/7/2020	0.2	Provide comments to P. Wirtz re: claims estimate stratification analysis
Herriman, Jay	4/7/2020	1.3	Review claims estimate stratification data analysis
Hertzberg, Julie	4/7/2020	0.8	Analyze claims estimate stratification scenarios
McNulty, Emmett	4/7/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/7/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/7/2020	1.4	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	2.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/7/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/7/2020	2.4	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/7/2020	1.9	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/7/2020	2.2	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/7/2020	2.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/7/2020	2.3	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Zeiss, Mark	4/7/2020	1.2	Review mailings scans from Prime Clerk for deficient claims for proper reconciliation
Zeiss, Mark	4/7/2020	2.2	Prepare draft final report of December, January Deficient claims on Omnibus Exhibit per 3/27 deadline passed
Zeiss, Mark	4/7/2020	2.1	Review mailings scans from the UCC for deficient claims for proper reconciliation
Zeiss, Mark	4/7/2020	0.6	Prepare memo in response to Proskauer questions re: June Omnibus Exhibit claims
Zeiss, Mark	4/7/2020	0.4	Prepare memo for Proskauer summarizing final status for December, January Deficient claims on Omnibus Exhibit per 3/27 deadline passed
Zeiss, Mark	4/7/2020	1.1	Review Proskauer outreach report for December, January Deficient claims on Omnibus Exhibits for disposition
Zeiss, Mark	4/7/2020	0.8	Resolve claims amount changes in weekly Prime Clerk register for sources, expected changes
Carter, Richard	4/8/2020	0.6	Update objection reasons on claims in the claims management system based on review of exhibits
Carter, Richard	4/8/2020	2.3	Review claims drafted on satisfied claims objection exhibit for accuracy
Carter, Richard	4/8/2020	0.3	Review claims drafted on no liability - non-debtor objection exhibit for accuracy
Carter, Richard	4/8/2020	0.4	Review claims drafted on wrong debtor objection exhibit for accuracy
Carter, Richard	4/8/2020	0.2	Draft/send email correspondence to claimant requesting invoice support for claim
Carter, Richard	4/8/2020	1.2	Analyze 5 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/8/2020	0.2	Analyze 1 AP Claim to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/8/2020	1.1	Review PDF versions of Omni 193-194 exhibits for accuracy

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/8/2020	1.1	Prepare summary of claims filed by claimant to determine steps required for reconciliation
Carter, Richard	4/8/2020	2.2	Review PDF version of Deficient claims omnibus 192 exhibit for valid mailing addresses
Carter, Richard	4/8/2020	1.9	Review PDF versions of Omni 188-191 exhibits for accuracy
Carter, Richard	4/8/2020	0.3	Prepare updated master schedule for AP Claims review to incorporate comments from K. Harmon related to data received from Commonwealth agencies
Collier, Laura	4/8/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/8/2020	1.3	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/8/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/8/2020	2.5	Review asserted HR claims to determine proper categorization for entry into ACR process
DiNatale, Trevor	4/8/2020	2.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/8/2020	0.8	Analyze HR Claims from T. DiNatale to determine proper categorization for ACR process
Harmon, Kara	4/8/2020	0.6	Analyze comments from R. Carter related to Claims drafted on June Omnibus Objections
Harmon, Kara	4/8/2020	2.3	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/8/2020	0.6	Analyze draft omnibus objection exhibits to prepare comments for Claim removal and objection reason modifications
Harmon, Kara	4/8/2020	1.3	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/8/2020	0.9	Continue analysis HR Claims from T. DiNatale to determine proper categorization for ACR process
Harmon, Kara	4/8/2020	1.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/8/2020	2.9	Review public employee related claims in prep of placing into the ACR process
McNulty, Emmett	4/8/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/8/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/8/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/8/2020	2.6	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Wadzita, Brent	4/8/2020	0.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/8/2020	2.3	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	2.4	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	1.9	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	2.2	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	2.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/8/2020	0.9	Review bondholder claims by CUSIP from brokerage statements for proper reconciliation
Zeiss, Mark	4/8/2020	1.1	Prepare report of responses for December, January Omnibus exhibits for Proskauer resolving discrepancies
Zeiss, Mark	4/8/2020	1.3	Prepare Substantive Duplicate Omnibus Exhibit objection for June hearing
Zeiss, Mark	4/8/2020	1.2	Review mailings scans from the UCC for deficient claims for proper reconciliation
Zeiss, Mark	4/8/2020	0.7	Revise June Omnibus Exhibit No Liability Non-Title III claims per team edits
Zeiss, Mark	4/8/2020	0.6	Revise June Omnibus Exhibit Satisfied claims per team edits

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	4/8/2020	0.8	Prepare revised workbook of June Omnibus Exhibits for further review
Zeiss, Mark	4/8/2020	0.6	Revise translation workbook of June Omnibus Exhibit claims reasons for Prime Clerk
Zeiss, Mark	4/8/2020	2.3	Revise June Omnibus Exhibit Deficient claims per additional team edits
Zeiss, Mark	4/8/2020	2.2	Revise June Omnibus Exhibit Satisfied claims per additional team edits
Zeiss, Mark	4/8/2020	0.6	Prepare translation workbook of June Omnibus Exhibit claims reasons for Prime Clerk
Carter, Richard	4/9/2020	1.7	Prepare/send emails to claimants requesting them to send additional documentation to support their claims
Carter, Richard	4/9/2020	0.2	Update objection reasons for 6 claims in the claims management system based on review of Omni exhibits
Carter, Richard	4/9/2020	0.4	Prepare updated schedule of reviewed AP deficient claims for internal team
Carter, Richard	4/9/2020	0.6	Update objection reasons on 6 claims on PDF omni exhibits
Carter, Richard	4/9/2020	2.4	Review updated omnibus claim objection exhibits for accuracy
Carter, Richard	4/9/2020	0.3	Prepare summary of review of notes/actions taken for Omni 188-195 exhibits for internal team
Collier, Laura	4/9/2020	1.7	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/9/2020	2.8	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/9/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/9/2020	2.6	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/9/2020	2.7	Review Pension related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/9/2020	1.2	Prepare updated waterfall categorization report for reviewed HR claims
DiNatale, Trevor	4/9/2020	1.4	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/9/2020	2.8	Perform quality check on HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/9/2020	0.4	Prepare file of potential duplicate claims for B. Wadzita review
Harmon, Kara	4/9/2020	1.4	Analyze Claims removed from draft objections to prepare updated waterfall status for further reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/9/2020	0.2	Prepare follow up with Prime Clerk related to undeliverable mail
Harmon, Kara	4/9/2020	0.4	Prepare updated master tracker for Claims reconciliation workbooks under Commonwealth review to track vendor responses
Harmon, Kara	4/9/2020	0.6	Analyze Claim waterfall updated from P. Wirtz and T. DiNatale related to categorization of HR Claims for ACR process
Harmon, Kara	4/9/2020	0.3	Review comments from R. Carter related to June claim objection to prepare response on exhibit modifications
Harmon, Kara	4/9/2020	0.7	Analyze updated exhibits for June omnibus claim objections
Harmon, Kara	4/9/2020	1.3	Prepare analysis of Claims without addresses for review by Prime Clerk
Harmon, Kara	4/9/2020	1.3	Prepare updated master file for Claims on draft objections re: June omnibus hearing
Harmon, Kara	4/9/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/9/2020	1.8	Review claim objections related to income tax refund claims to be included for June hearing
Herriman, Jay	4/9/2020	1.8	Review draft Omnibus Objections 188 - 194 with associated declaration
McNulty, Emmett	4/9/2020	2.1	Analyze AP data to prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/9/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/9/2020	2.1	Continue preparation of AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/9/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/9/2020	2.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/9/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/9/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/9/2020	2.2	Analyze weekly claims register to capture claim changes and review newly filed claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/9/2020	2.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	4/9/2020	2.3	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	2.4	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	1.7	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	2.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	1.8	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/9/2020	1.2	Prepare report of Omnibus Exhibit claims to reconciled claims for reporting, resolve discrepancies
Zeiss, Mark	4/9/2020	0.8	Prepare report of non-Omnibus Exhibit claims with address issues per Prime Clerk to ensure proper reconciliation
Zeiss, Mark	4/9/2020	2.1	Revise June Omnibus Exhibit Satisfied claims per multiple team edits
Zeiss, Mark	4/9/2020	1.3	Review June Omnibus Exhibit Deficient claims for address issues per Prime Clerk address data
Carter, Richard	4/10/2020	0.6	Update claims as marked for objection in the claims management system based on review of claimant claims
Carter, Richard	4/10/2020	3.1	Review updated omnibus claim objection exhibits for accuracy
Carter, Richard	4/10/2020	0.3	Analyze schedule of Deficient Claims for July omnibus objection to confirm proper placement on objection or determine next steps for reconciliation
Collier, Laura	4/10/2020	0.9	QC master file incorporating reviewed HR outreach responses for DOJ review
Collier, Laura	4/10/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/10/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/10/2020	1.4	Create and QC new master file incorporating reviewed HR outreach responses for DOJ review
DiNatale, Trevor	4/10/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	4/10/2020	1.3	Prepare analysis of Claims adjourned from omnibus objections to track intended treatment for Claims
Harmon, Kara	4/10/2020	0.9	Prepare modifications to waterfall reporting per analysis of weekly report from T. DiNatale

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/10/2020	0.4	Analyze exact duplicate Claims for inclusion on omnibus objections
Harmon, Kara	4/10/2020	0.7	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/10/2020	0.7	Analyze Claim waterfall updates to prepare comments for weekly reporting
Harmon, Kara	4/10/2020	2.3	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/10/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/10/2020	0.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/10/2020	1.6	Prepare analysis of litigation and AP claims for discussion around reconciliation threshold
Herriman, Jay	4/10/2020	1.3	Review tax credit claims to determine next steps in ACR / ADR process
Hertzberg, Julie	4/10/2020	2.4	Develop analysis of litigation and AP claims reconciliation thresholds for settlement purposes
McNulty, Emmett	4/10/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/10/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/10/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/10/2020	2.6	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wadzita, Brent	4/10/2020	1.2	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wadzita, Brent	4/10/2020	2.7	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wadzita, Brent	4/10/2020	2.1	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wirtz, Paul	4/10/2020	1.7	Analyze asserted litigation Claims to determine proper waterfall categorization

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/10/2020	1.8	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/10/2020	2.4	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/10/2020	2.3	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/10/2020	2.6	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/10/2020	1.9	Review claims for proper reporting, reconciliation for UCC, Proskauer reporting request
Carter, Richard	4/11/2020	0.9	Review/update AP deficient claim tracker based on further review of claims
Collier, Laura	4/11/2020	2.7	QC master file incorporating reviewed HR outreach responses for DOJ review
Collier, Laura	4/11/2020	2.9	Create and QC new master file incorporating reviewed HR outreach responses for DOJ review
Harmon, Kara	4/11/2020	2.3	Analyze Claims with unknown Claim type to prepare for objection or flag for further reconciliation
Harmon, Kara	4/11/2020	1.7	Continue analysis of Claims with unknown Claim type to prepare for objection / flag for further reconciliation
Harmon, Kara	4/11/2020	0.3	Prepare correspondence with L. Stafford related to Claims for no liability objection re: objection reasons
McNulty, Emmett	4/11/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/11/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/11/2020	2.6	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wirtz, Paul	4/11/2020	2.1	Analyze asserted litigation Claims to determine proper waterfall categorization
Wirtz, Paul	4/11/2020	2.4	Analyze asserted litigation Claims to determine proper waterfall categorization
Wirtz, Paul	4/11/2020	0.8	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/11/2020	1.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Collier, Laura	4/12/2020	0.3	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/12/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/12/2020	2.7	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/12/2020	1.7	Review HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/12/2020	0.6	Analyze Claims flagged for deficient objection to prepare request for translation to confirm proper categorization
Harmon, Kara	4/12/2020	1.3	Analyze income tax payments to confirm payment dates for omnibus objection
Herriman, Jay	4/12/2020	2.9	Validate claims to be included on Omnibus 188 - 195
Herriman, Jay	4/12/2020	0.3	Review / update claims waterfall and send to AAFAF and counsel
Herriman, Jay	4/12/2020	0.2	Review and send weekly workstream update to AAFAF and counsel
Hertzberg, Julie	4/12/2020	0.2	Review weekly workstream update
McNulty, Emmett	4/12/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Carter, Richard	4/13/2020	1.1	Prepare/send emails to claimants requesting additional information related to the reconciliation of claims
Carter, Richard	4/13/2020	2.1	Prepare/send emails to claimants requesting additional documentation required for claim reconciliation
Carter, Richard	4/13/2020	1.3	Update waterfall categories/objection reasons for claims in the claims management system after reconciling claims
Carter, Richard	4/13/2020	1.4	Prepare/send emails to claimants requesting additional information related to the reconciliation of claims
Carter, Richard	4/13/2020	0.3	Review 2 claims; Prepare/send emails to internal team requesting claim reconciliation workbooks to be created
Carter, Richard	4/13/2020	0.7	Prepare/send emails to Prime Clerk to request additional information regarding proof of claims
Carter, Richard	4/13/2020	0.8	Update AP claim review schedule with contact information for claimants to be contacts for additional reconciliation information
Carter, Richard	4/13/2020	0.4	Update objection reason on 15 claims in the claims management system based on updates required for check date
Collier, Laura	4/13/2020	2.9	Analyze newly identified corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/13/2020	1.4	Draft and send follow-up Prime Clerk questions/requests based on review of HR Outreach Claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/13/2020	2.8	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/13/2020	2.4	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/13/2020	2.2	Analyze newly provided support for AP trade Claims to determine if enough information is provided for Commonwealth reconciliation
DiNatale, Trevor	4/13/2020	2.9	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/13/2020	1.9	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/13/2020	2.3	Perform quality check on HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/13/2020	0.9	Analyze Claims with unknown Claim type to prepare for objection or flag for further reconciliation
Harmon, Kara	4/13/2020	0.7	Analyze convenience class report for inclusion in UCC board deck presentation
Harmon, Kara	4/13/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/13/2020	2.4	Continue preparation of updated board deck for UCC and Proskauer
Harmon, Kara	4/13/2020	1.9	Prepare updated board deck at the request of UCC and Proskauer
Harmon, Kara	4/13/2020	0.7	Analyze Claim updated per reconciliation completed by P. Wirtz to prepare updated types and waterfall status
Harmon, Kara	4/13/2020	0.9	Analyze corporate tax refund payments provided by the Department of Treasury for Claims reconciliation / objection
Harmon, Kara	4/13/2020	1.2	Analyze "No Basis" Claims to prepare draft objection for July omnibus hearing
Harmon, Kara	4/13/2020	0.4	Analyze incorrectly Debtor Claims from T. DiNatale to prepare claims for objection
Herriman, Jay	4/13/2020	2.1	Review draft UCC claims presentation and prepare comments on same
Herriman, Jay	4/13/2020	1.1	Review updated claims and exhibits for Omni 195
Hertzberg, Julie	4/13/2020	1.8	Provide comments to draft UCC claims presentation
McNulty, Emmett	4/13/2020	3.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/13/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/13/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	1.2	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	4/13/2020	2.6	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/13/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/13/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/13/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/13/2020	1.2	Revise June Omnibus Exhibit Satisfied claims for updated check information
Zeiss, Mark	4/13/2020	0.4	Review Prime Clerk docket response report for proper reconciliation of Deficient claims
Carter, Richard	4/14/2020	2.8	Prepare updated miscellaneous Claims analysis to incorporate comments from K. Harmon related to data received from Commonwealth agencies
Carter, Richard	4/14/2020	1.3	Prepare analysis of 9 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/14/2020	2.6	Review/prepare/send correspondences to claimants in order to request additional support for their proofs of claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/14/2020	2.8	Continue to review asserted tax refund/tax credit Claims against historical payment data from the Commonwealth to prepare Claims for inclusion on satisfied Claim objections
Collier, Laura	4/14/2020	2.6	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/14/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
DiNatale, Trevor	4/14/2020	2.5	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/14/2020	1.6	Review claim detail asserted against non Title III entities and update claim reconciliation
DiNatale, Trevor	4/14/2020	1.7	Prepare Claims asserted against non Title III entities for inclusion on omnibus objections
DiNatale, Trevor	4/14/2020	2.7	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/14/2020	2.8	Review HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/14/2020	3.2	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer
Harmon, Kara	4/14/2020	0.9	Continue analysis of "Other Claims" to bucket for further reconciliation and discussions with Proskauer team
Harmon, Kara	4/14/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/14/2020	2.4	Analyze miscellaneous Claims to recategorize for further reconciliation
Harmon, Kara	4/14/2020	1.2	Prepare no liability Claim objections to certain GCB related Claims per notes from J. Herriman
Harmon, Kara	4/14/2020	0.7	Prepare modifications to board deck per comments received from J. Herriman
Harmon, Kara	4/14/2020	1.3	Prepare Claim synopsis for Claims over \$5M related to UCC report
Herriman, Jay	4/14/2020	1.9	Review miscellaneous energy credit, tax refund and saving note claims to determine next steps in reconciliation process
Herriman, Jay	4/14/2020	1.8	review and update Claims reconciliation status deck to be provided to the UCC and Proskauer
Hertzberg, Julie	4/14/2020	1.4	Review Claims reconciliation status deck to be provided to the UCC and Proskauer

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/14/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/14/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/14/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/14/2020	3.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	1.3	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/14/2020	2.2	Analyze AP data to prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	0.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/14/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/14/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/14/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/14/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/14/2020	2.8	Prepare drafts of June Omnibus Exhibits including Spanish language versions
Zeiss, Mark	4/14/2020	1.2	Review Prime Clerk weekly mailing response report for proper reconciliation of Deficient claims
Zeiss, Mark	4/14/2020	1.1	Prepare workbook of adjourned claims with dispositions from mailing, docket responses of ACR, ADR for further classification for those processes
Carter, Richard	4/15/2020	0.4	Update claims management system for claims to be updated based on review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/15/2020	0.2	Prepare analysis of 1 Claim categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	3.1	Prepare analysis of 24 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	1.2	Prepare analysis of 6 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	2.9	Prepare analysis of 20 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	2.9	Prepare analysis of 18 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Collier, Laura	4/15/2020	1.6	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/15/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/15/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/15/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
DiNatale, Trevor	4/15/2020	2.9	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/15/2020	2.4	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/15/2020	2.7	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/15/2020	2.2	Review HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/15/2020	1.6	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer
Harmon, Kara	4/15/2020	0.7	Prepare modifications to claims status presentation per comments from J. Herriman

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/15/2020	2.3	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer
Harmon, Kara	4/15/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/15/2020	0.6	Prepare Claims for deficient / no basis objections for July omnibus hearing
Harmon, Kara	4/15/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/15/2020	0.4	Analyze cross debtor duplicate claims from T. DiNatale to prepare objection for July omnibus hearing
Herriman, Jay	4/15/2020	0.4	Update claims stratification report based on comments from J. Hertzberg
Herriman, Jay	4/15/2020	1.1	Review filing versions of Omnibus claim exhibits
McNulty, Emmett	4/15/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/15/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/15/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/15/2020	1.8	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/15/2020	2.4	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/15/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/15/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/15/2020	2.1	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Zeiss, Mark	4/15/2020	0.7	Process Prime Clerk docket responses for claims for proper reconciliation
Zeiss, Mark	4/15/2020	2.3	Process Proskauer results of meet and confer with Omnibus Exhibit claimants for next steps including ADR, ACR
Zeiss, Mark	4/15/2020	0.8	Prepare report of mailing, docket responses for April Deficient Omnibus Exhibit claims
Zeiss, Mark	4/15/2020	1.9	Revise June Omnibus Exhibits per Proskauer, A&M feedback

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/16/2020	2.4	Prepare analysis of 10 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/16/2020	2.1	Prepare analysis of 9 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/16/2020	1.2	Assign suggested claim categories for claims listed on miscellaneous claims schedule
Carter, Richard	4/16/2020	2.1	Prepare/send emails to claimants requesting additional documentation which is required for reconciliation
Collier, Laura	4/16/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/16/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/16/2020	2.8	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/16/2020	0.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/16/2020	0.4	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
DiNatale, Trevor	4/16/2020	1.8	Prepare modifications to HR waterfall and claim reconciliation detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/16/2020	0.7	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	2.3	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	2.6	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	2.7	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	2.0	Review HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/16/2020	0.3	Prepare updated waterfall status for Claims removed from omnibus objections due to returned supplemental mailing response
Harmon, Kara	4/16/2020	0.6	Prepare analysis of all active bond Claims for review by J. Herriman

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/16/2020	0.2	Prepare sample personal loan backed by retirement account for review by L. Stafford
Harmon, Kara	4/16/2020	0.2	Prepare follow up with J. Berman related to administrative claims filed on the docket
Harmon, Kara	4/16/2020	0.8	Analyze waterfall updates provided by T. DiNatale and P. Wirtz / load to reporting system
Harmon, Kara	4/16/2020	0.6	Prepare updated board deck per additional comments received from Proskauer
Harmon, Kara	4/16/2020	0.6	Prepare updated report for convenience class analysis
Harmon, Kara	4/16/2020	0.4	Review Claim translations from Prime Clerk to insure proper categorization for Claims objections
Harmon, Kara	4/16/2020	1.3	Prepare presentation on convenience class analysis per discussions with J. Herriman
Harmon, Kara	4/16/2020	0.6	Analyze objection comments from Proskauer to prepare response
Harmon, Kara	4/16/2020	1.4	Analyze master PBA bond Claim to categorize against guarantee bond classes in Plan
Harmon, Kara	4/16/2020	3.1	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer
McNulty, Emmett	4/16/2020	3.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/16/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/16/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/16/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/16/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/16/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/16/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/16/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/16/2020	2.9	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Zeiss, Mark	4/16/2020	2.1	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Zeiss, Mark	4/16/2020	1.1	Revise June Omnibus Exhibits per team review
Zeiss, Mark	4/16/2020	0.9	Process Prime Clerk docket responses for claims for proper reconciliation
Carter, Richard	4/17/2020	2.4	Prepare/send additional emails to claimants requesting additional documentation which is required for reconciliation
Carter, Richard	4/17/2020	1.7	Prepare/send emails to claimants requesting additional documentation which is required for reconciliation
Carter, Richard	4/17/2020	1.4	Review/prepare summary of claim assertion as it relates to post-petition amounts
Collier, Laura	4/17/2020	1.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/17/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/17/2020	1.2	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/17/2020	2.9	Continue analysis of the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/17/2020	2.8	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/17/2020	1.6	Prepare modifications to HR waterfall and claim reconciliation detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/17/2020	2.5	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/17/2020	0.7	Prepare analysis of filed administrative Claims per comments from Proskauer
Harmon, Kara	4/17/2020	1.6	Prepare analysis of guarantee bond claims per request from Proskauer
Harmon, Kara	4/17/2020	0.7	Prepare modifications of board deck requested by UCC
Harmon, Kara	4/17/2020	0.3	Prepare modifications to weekly workstream report
Harmon, Kara	4/17/2020	0.6	Analyze administrative claims provided by Prime Clerk
Harmon, Kara	4/17/2020	0.9	Prepare modifications of board deck requested by UCC
Harmon, Kara	4/17/2020	0.4	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/17/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/17/2020	0.9	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/17/2020	0.8	Continue analysis and follow up on Commonwealth guarantee bond Claims for board deck presentation
Harmon, Kara	4/17/2020	0.6	Prepare modifications to master tracker for AP claims reconciliation per emails sent to vendors week ending 4.18
Herriman, Jay	4/17/2020	1.1	Review updated claim reconciliation status deck
Herriman, Jay	4/17/2020	1.7	Review bond claims to identify CW guarantee claims per the POR
Herriman, Jay	4/17/2020	0.5	Review and update weekly claims workstream tracker
McNulty, Emmett	4/17/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/17/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/17/2020	2.1	Perform quality check on claim stratification report for UCC review
Wirtz, Paul	4/17/2020	2.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/17/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/17/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/17/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/17/2020	2.2	Process UCC mailing scan responses for claims for proper reconciliation
Zeiss, Mark	4/17/2020	1.1	Process Prime Clerk docket responses for claims for proper reconciliation
Zeiss, Mark	4/17/2020	2.1	Prepare report for UCC presentation on PRIFA bonds as specified in the Plan of Reorganization
Zeiss, Mark	4/17/2020	2.2	Prepare report for UCC presentation on PRIFA Ports bonds as specified in the Plan of Reorganization
Zeiss, Mark	4/17/2020	2.9	Prepare report for UCC presentation on Commonwealth Series 2014A bonds as specified in the Plan of Reorganization
Carter, Richard	4/18/2020	1.1	Prepare updated schedule of claims flagged as deficient based on latest review notes
Carter, Richard	4/18/2020	2.6	Review/ identify next steps for filed claims with multiple supplemental response links
Collier, Laura	4/18/2020	2.8	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/18/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Harmon, Kara	4/18/2020	1.1	Prepare additional slides for board deck presentation per comments from J. Herriman related to identification of unresolved Claims
Herriman, Jay	4/18/2020	1.8	Update UCC claims reconciliation status deck
Hertzberg, Julie	4/18/2020	1.1	Provide comments on updated UCC claims reconciliation status deck

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/18/2020	3.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/18/2020	0.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Zeiss, Mark	4/18/2020	0.3	Revise UCC claims presentation for Commonwealth Guaranteed claims
Zeiss, Mark	4/18/2020	1.7	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Harmon, Kara	4/19/2020	2.3	Begin analysis of additional miscellaneous HR Claims with documentation to determine proper categorization for ACR process
Harmon, Kara	4/19/2020	0.6	Analyze convenience class presentation to prepare comments for J. Herriman
Harmon, Kara	4/19/2020	0.7	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/19/2020	1.9	Finalize UCC claims reconciliation deck in prep of call with UCC and Proskauer
Herriman, Jay	4/19/2020	0.3	Review claims waterfall report in prep of sending to counsel and AAFAF
Herriman, Jay	4/19/2020	1.8	Prepare convenience class / reconciliation threshold analysis for presentation to AAFAF
Hertzberg, Julie	4/19/2020	0.2	Review weekly claims workstream tracker
Hertzberg, Julie	4/19/2020	2.1	Review convenience class / reconciliation threshold analysis for presentation to AAFAF in relation to current claims reconciliation strategy

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/19/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Zeiss, Mark	4/19/2020	0.6	Prepare report of mailing, docket responses for April Non-Deficient Omnibus Exhibit claims for Proskauer review
Zeiss, Mark	4/19/2020	1.2	Prepare report of mailing, docket responses for April Deficient Omnibus Exhibit claims
Zeiss, Mark	4/19/2020	1.7	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Carter, Richard	4/20/2020	2.3	Review Claims identified as deficient to determine next steps in reconciliation process
Carter, Richard	4/20/2020	0.4	Prepare claim withdrawal forms for multiple claims to be sent to claimant
Carter, Richard	4/20/2020	2.1	Prepare/send email correspondence to claimants to request additional reconciliation information
Carter, Richard	4/20/2020	0.4	Correspondence with claimant regarding request for additional information relating to claim
Carter, Richard	4/20/2020	1.2	Review correspondence received from claimants relating to additional support requests
Collier, Laura	4/20/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/20/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Harmon, Kara	4/20/2020	1.6	Continue analysis of Claims with unknown Claim type to prepare for objection / flag for further reconciliation
Harmon, Kara	4/20/2020	0.7	Continue analysis of tax credit and tax refund Claims that were not matched to payments from Department of Treasury
Harmon, Kara	4/20/2020	1.9	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/20/2020	0.4	Incorporate changes to UCC Claims deck per call with J. Hertzberg
Herriman, Jay	4/20/2020	0.9	Incorporate changes to UCC and claims threshold deck provided by Proskauer
McNulty, Emmett	4/20/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/20/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/20/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/20/2020	3.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	4/20/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/20/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	4/20/2020	2.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/20/2020	1.6	Revise report of mailing, docket responses for April Non-Deficient Omnibus Exhibit claims for Proskauer review
Zeiss, Mark	4/20/2020	2.9	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Carter, Richard	4/21/2020	1.6	Review/identify claim types/waterfall types for HR-related claims
Carter, Richard	4/21/2020	2.9	Review HR-related claims to determine proper claim type/waterfall categories based on support
Carter, Richard	4/21/2020	0.4	Correspondence with claimant regarding withdrawal of claim as it was fully satisfied
Carter, Richard	4/21/2020	0.3	Teleconference with claimant regarding documentation required to reconcile claim
Carter, Richard	4/21/2020	2.6	Prepare/send correspondence to claimants relating to additional support requests

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/21/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/21/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/21/2020	2.6	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Harmon, Kara	4/21/2020	0.6	Prepare updated deck for convenience class analysis
Harmon, Kara	4/21/2020	0.6	Begin analysis of supplemental outreach Claim amount changed report provided by Prime Clerk
Harmon, Kara	4/21/2020	1.9	Analyze Claims filed by employees to prepare for ACR process re: public employee vs. pension Claims
Harmon, Kara	4/21/2020	0.8	Begin preparation of HR analysis workstream from E. Waters
Herriman, Jay	4/21/2020	0.5	Prepare and send claims reconciliation presentation to AAFAF
Herriman, Jay	4/21/2020	1.6	Review Municipal bond claims asserting more than principal and interest to better understand further steps to objections
Hertzberg, Julie	4/21/2020	1.3	Review updated UCC claims reconciliation and convenience class decks
McNulty, Emmett	4/21/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/21/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/21/2020	2.7	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/21/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/21/2020	2.1	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	2.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/21/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/21/2020	1.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/21/2020	0.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/21/2020	2.6	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/21/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/21/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/21/2020	1.3	Review bondholder mailing responses for proper reconciliation and objection
Zeiss, Mark	4/21/2020	2.1	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Zeiss, Mark	4/21/2020	1.1	Review new bond claims for proper reconciliation and objection
Zeiss, Mark	4/21/2020	0.7	Request bondholder mailings from Prime Clerk for bondholder claims whose information is not clear enough to provide objections
Zeiss, Mark	4/21/2020	1.2	Process Prime Clerk mailing responses for Deficient claims for next reconciliation steps
Zeiss, Mark	4/21/2020	2.8	Prepare bond report summary by category for potential objections
Carter, Richard	4/22/2020	0.2	Update claim schedule tracker for updates made to claims in the claims management system
Carter, Richard	4/22/2020	1.9	Update claim types/waterfall categories for claims in the claims management system per review
Carter, Richard	4/22/2020	1.1	Update CRW master tracker spreadsheet with claims with outstanding requests to claimants
Carter, Richard	4/22/2020	2.3	Review/identify claim types/waterfall types for HR-related claims
Collier, Laura	4/22/2020	1.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/22/2020	2.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/22/2020	1.4	Update unsatisfied tax refund and credits workpapers based on newly identified tax-related claims
Collier, Laura	4/22/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/22/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
DiNatale, Trevor	4/22/2020	2.3	Analyze HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/22/2020	2.4	Analyze HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/22/2020	2.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/22/2020	2.2	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Harmon, Kara	4/22/2020	0.4	Process satisfied tax return Claims in reporting system to prepare for objection
Harmon, Kara	4/22/2020	0.9	Analyze Claims categorized as AP from R. Carter to provide feedback related to reclassification of Claims into ACR process
Harmon, Kara	4/22/2020	2.1	Begin analysis of master tracker for supplemental outreach responses to prepare updated categories for transfer into ACR
Harmon, Kara	4/22/2020	1.4	Prepare workbook of unresolved HR Claims with documentation for review by E. Waters
Harmon, Kara	4/22/2020	0.9	Analyze unreconciled AP claims to prepare reconciliation workbooks or recategorize for ACR
Harmon, Kara	4/22/2020	1.2	Analyze unreconciled AP claims to prepare reconciliation workbooks or recategorize for ACR
Harmon, Kara	4/22/2020	0.4	Analyze AP trade Claims from R. Carter to prepare updated master tracker for unresolved claims
Herriman, Jay	4/22/2020	2.2	Review administrative litigation claims to determine ACR / ADR treatment
Herriman, Jay	4/22/2020	0.6	Review draft ACR memorandum in prep of call with L. Stafford
McNulty, Emmett	4/22/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/22/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/22/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/22/2020	2.4	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/22/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/22/2020	1.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/22/2020	2.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/22/2020	2.2	Perform analysis of personal loans claims backed by retirement accounts to determine proper reconciliation of claims
Wirtz, Paul	4/22/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/22/2020	2.7	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	4/22/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/22/2020	0.6	Process weekly Prime Clerk register for claims moved to PREPA debtor
Zeiss, Mark	4/22/2020	2.8	Review bondholder claims by CUSIP for objections for inclusion in next Omnibus Objection Exhibit round

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/23/2020	2.6	Review 15 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/23/2020	2.9	Review 20 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/23/2020	3.1	Review 21 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/23/2020	0.2	Prepare/send correspondence to vendor requesting copies of invoices
Carter, Richard	4/23/2020	0.4	Review email/claim reconciliation workbook from the Commonwealth to determine additional information needed
Collier, Laura	4/23/2020	2.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/23/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/23/2020	1.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/23/2020	2.7	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/23/2020	2.2	Analyze HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Harmon, Kara	4/23/2020	1.3	Prepare report of current and projected claims reconciliation by category for UCC
Harmon, Kara	4/23/2020	2.3	Continue analysis of omnibus objection responses to categorize claims for ADR and ACR
Harmon, Kara	4/23/2020	1.6	Continue analysis of Claims categorized as unknown to re-categorize for further reconciliation
Harmon, Kara	4/23/2020	1.2	Prepare analysis of Claims categorized as unknown to review supplemental outreach responses and re-categorize for further reconciliation
Harmon, Kara	4/23/2020	0.7	Analyze objection reasons for satisfied / no liability Claims to send to Proskauer for comments
Harmon, Kara	4/23/2020	0.6	Analyze Claims flagged for objection to begin preparations for July omnibus hearing
Harmon, Kara	4/23/2020	2.8	Analyze omnibus objection responses to categorize claims for ADR and ACR processes

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/23/2020	0.5	Review analysis of litigation claims, follow up with A&M team to determine break down by litigation type
Herriman, Jay	4/23/2020	1.3	Review analysis of federal litigation claims in prep of sending to counsel for further review
McNulty, Emmett	4/23/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/23/2020	1.1	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/23/2020	1.2	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/23/2020	1.8	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/23/2020	2.4	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/23/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/23/2020	2.2	Review litigation tracker to identify claims that require additional claim reconciliation
Wirtz, Paul	4/23/2020	2.1	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/23/2020	2.2	Prepare litigation report for federal and state claims to bucket claims into categories by basis of claim
Wirtz, Paul	4/23/2020	2.4	Prepare litigation report for federal and state claims to bucket claims into categories by basis of claim

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	4/23/2020	1.4	Process Prime Clerk docket responses for Deficient claims for next reconciliation steps
Zeiss, Mark	4/23/2020	2.1	Update HR claims for asserted agency for ADR, ACR review and processing
Zeiss, Mark	4/23/2020	2.6	Review bondholder claims with problem CUSIPs not claimed by master claimant per recent Proskauer research on CUSIPs for new reconciliation steps
Carter, Richard	4/24/2020	2.8	Review 17 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/24/2020	2.4	Review 16 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/24/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/24/2020	2.1	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/24/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/24/2020	2.9	Continue to analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
DiNatale, Trevor	4/24/2020	2.1	Perform quality check on claim objection detail for upcoming omnibus objections
DiNatale, Trevor	4/24/2020	2.6	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	4/24/2020	0.6	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/24/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/24/2020	1.6	Prepare analysis of Claimants with new addresses per the Prime Clerk register to prepare Claims for deficient objections
Harmon, Kara	4/24/2020	0.8	Review Claims from E. McNulty related to ACR process to provide guidance on categorization and Claim treatment
Harmon, Kara	4/24/2020	0.4	Analyze Claim updates from T. DiNatale related to weekly waterfall reporting to provide feedback on changes
Harmon, Kara	4/24/2020	1.2	Analyze Claims with undeliverable addresses per discussions with Proskauer related to Claim objections
Herriman, Jay	4/24/2020	0.4	Review litigation claim analysis in prep of call with Proskauer
Herriman, Jay	4/24/2020	1.1	Review analysis related to partially unliquidated convenience class claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/24/2020	0.7	Review analysis of administrative litigation claims
Hertzberg, Julie	4/24/2020	1.6	Review litigation claims analysis, partially unliquidated convenience class claims and administrative litigation claims
McNulty, Emmett	4/24/2020	1.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	1.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	1.8	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	2.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	1.2	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/24/2020	0.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/24/2020	1.4	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/24/2020	0.5	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/24/2020	1.2	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	4/24/2020	2.7	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/24/2020	2.4	Prepare litigation report for administrative claims for further review
Wirtz, Paul	4/24/2020	2.3	Review litigation tracker to identify claims that require additional claim reconciliation
Zeiss, Mark	4/24/2020	2.3	Prepare report of bondholder claims with remaining problem CUSIPs after Proskauer update to CUSIPs that can be objected to
Zeiss, Mark	4/24/2020	1.8	Review bondholder claims with problem CUSIPs not claimed by master claimant per recent Proskauer research on CUSIPs for new reconciliation steps
Zeiss, Mark	4/24/2020	0.9	Prepare memo for Proskauer re: bondholder claims with remaining problem CUSIPs after Proskauer update to CUSIPs that can be objected to
Carter, Richard	4/25/2020	2.9	Review Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/25/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/25/2020	2.6	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/25/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Herriman, Jay	4/25/2020	0.3	Review and send weekly claims waterfall to AAFAF and counsel
Herriman, Jay	4/25/2020	0.4	Review and send weekly workstream update to AAFAF and counsel
McNulty, Emmett	4/25/2020	1.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/25/2020	1.2	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/25/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/25/2020	1.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	4/25/2020	0.9	Prepare memo for Prime Clerk re: address review for claims for addresses either undeliverable or incomplete

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	4/25/2020	1.8	Prepare report of address review for claims per updated Prime Clerk data
Collier, Laura	4/26/2020	2.1	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Harmon, Kara	4/26/2020	2.1	Analyze joinder motion from Proskauer to prepare analysis of related Claims / POC images
McNulty, Emmett	4/26/2020	2.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Waters, Erik	4/26/2020	1.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/26/2020	2.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/26/2020	2.6	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/26/2020	1.7	Draft litigation report detailing federal and state claims
Carter, Richard	4/27/2020	1.1	Review 8 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/27/2020	1.2	Review 13 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/27/2020	0.2	Review/prepare email to Commonwealth regarding open claim reconciliations
Carter, Richard	4/27/2020	2.9	Review 28 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/27/2020	3.1	Review 21 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/27/2020	1.9	Review 11 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/27/2020	2.6	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/27/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/27/2020	1.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	4/27/2020	1.4	Review address information detail for upcoming deficient claim objections
DiNatale, Trevor	4/27/2020	2.7	Perform quality check on omnibus claim objection detail
DiNatale, Trevor	4/27/2020	1.9	Prepare claim summary report/tracker highlighting Claims to placed on omnibus claim objections
DiNatale, Trevor	4/27/2020	1.8	Analyze claim detail for upcoming omnibus objections
Harmon, Kara	4/27/2020	1.4	Prepare workbook of Claims related to litigation joinder motion including comments from the DOJ related to case status
Harmon, Kara	4/27/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/27/2020	0.6	Analyze Claims filed on behalf of GDB bonds to prepare for objections
Harmon, Kara	4/27/2020	1.6	Analyze master litigation workbook to prepare comments on litigation Claims to be added to master file
Harmon, Kara	4/27/2020	1.3	Analyze claims drafted on omnibus objection to prepare comments related to claim / exhibit updates
Harmon, Kara	4/27/2020	0.3	Prepare follow up with R. Carter related to AP claims reconciliation
Harmon, Kara	4/27/2020	0.6	Analyze report of Claims ready for objection from T. DiNatale to prepare comments for July omnibus hearing
Herriman, Jay	4/27/2020	2.1	Review partially unliquidated convenience class claims to determine objection reasons
Herriman, Jay	4/27/2020	0.7	Review sample of federal litigation claims in prep of call with counsel
McNulty, Emmett	4/27/2020	2.6	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	1.4	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	2.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	2.3	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	1.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/27/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/27/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/27/2020	0.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/27/2020	1.8	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/27/2020	2.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/27/2020	2.1	Summarize master litigation tracker by standardizing case number detail
Wirtz, Paul	4/27/2020	1.9	Summarize master litigation tracker by standardizing case number detail
Zeiss, Mark	4/27/2020	1.4	Review individual bondholder claims for proper reconciliation for suitability, categorization for potential Omnibus Exhibit
Zeiss, Mark	4/27/2020	0.8	Prepare memo of review of GDB bond claims
Zeiss, Mark	4/27/2020	1.1	Prepare memo for Proskauer re: litigation claimants and current ADR disposition per Proskauer questions
Zeiss, Mark	4/27/2020	2.9	Review individual bondholder claims for proper reconciliation for suitability, categorization for potential Omnibus Exhibit
Carter, Richard	4/28/2020	2.4	Review 22 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/28/2020	2.3	Review 19 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/28/2020	3.1	Review 32 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/28/2020	3.2	Review 38 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/28/2020	1.4	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/28/2020	2.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/28/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/28/2020	1.7	Update objection reason detail for Claims on omnibus objections
DiNatale, Trevor	4/28/2020	1.7	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
DiNatale, Trevor	4/28/2020	2.2	Perform quality check on omnibus claim objection detail/reconciliation
DiNatale, Trevor	4/28/2020	1.7	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Harmon, Kara	4/28/2020	1.3	Perform QC of supplemental outreach analysis to prepare comments for revised process of review
Harmon, Kara	4/28/2020	0.6	Prepare workstream for unliquidated convenience class claims analysis
Harmon, Kara	4/28/2020	0.8	Analyze substantive duplicate claims to draft for July omnibus objections
Harmon, Kara	4/28/2020	0.8	Analyze supplemental outreach responses where the creditor sent in multiple forms to determine proper categorization for Claims
Harmon, Kara	4/28/2020	0.2	Follow up with Prime Clerk related to missing address for creditor drafted on deficient Claim objection
Harmon, Kara	4/28/2020	1.7	Analyze updated file of draft objections for July omnibus hearing to prepare comments for T. DiNatale
Harmon, Kara	4/28/2020	0.8	Prepare follow up with P. Wirtz related to master litigation document and claims sent to the DOJ for review
Harmon, Kara	4/28/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/28/2020	2.2	Review of claims to be included on Omnibus objections to be heard in July 2020
Koncar, John	4/28/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/28/2020	1.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	4/28/2020	0.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	4/28/2020	2.6	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/28/2020	3.1	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/28/2020	2.3	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/28/2020	1.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/28/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/28/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/28/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/28/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/28/2020	2.8	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/28/2020	2.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/28/2020	1.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/28/2020	2.4	Prepare summary of litigation parent and child relationship from "Joinder" motion for Proskauer review
Wirtz, Paul	4/28/2020	2.2	Summarize master litigation tracker by standardizing case number detail
Wirtz, Paul	4/28/2020	1.8	Prepare summary of litigation parent and child relationship from "Joinder" motion for Proskauer review
Zeiss, Mark	4/28/2020	0.9	Review Prime Clerk weekly mailing response report for claimants for proper reconciliation
Zeiss, Mark	4/28/2020	0.8	Prepare memo for Proskauer re: current summary of active bondholder claims, potential bondholder claims for Omnibus Exhibits
Zeiss, Mark	4/28/2020	2.1	Prepare bondholder report for remaining active claims with reconciliation next steps, current status
Zeiss, Mark	4/28/2020	2.4	Categorize bondholder claims for potential Omnibus Exhibit
Zeiss, Mark	4/28/2020	1.3	Review Prime Clerk weekly mailing response report for claimants resolving changes from prior reports
Carter, Richard	4/29/2020	1.6	Review 13 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/29/2020	2.1	Review 27 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/29/2020	2.4	Review 19 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/29/2020	0.9	Review/update schedule of adjourned deficient claims to ensure all data elements are filled in
Carter, Richard	4/29/2020	1.4	Review 12 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/29/2020	2.9	Review 26 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/29/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/29/2020	2.8	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/29/2020	2.4	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
DiNatale, Trevor	4/29/2020	0.4	Prepare summary report of deficient mailing response claims to determine next steps in reconciliation OR to place on upcoming claims objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	4/29/2020	1.7	Perform quality check on omnibus claim objection detail/reconciliation
DiNatale, Trevor	4/29/2020	2.3	Update objection reason detail for Claims on omnibus objections
DiNatale, Trevor	4/29/2020	1.2	Update Claims tracker for upcoming omnibus objection for Proskauer and A&M review
Harmon, Kara	4/29/2020	0.6	Continue review of Claims drafted on omnibus objections for July hearing to prepare for call with T. DiNatale
Harmon, Kara	4/29/2020	1.4	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/29/2020	1.2	Analyze claim mailing responses to determine correct categorization into ACR process
Harmon, Kara	4/29/2020	0.4	Review deficient mailing response workstream from T. DiNatale to provide comments related to additional information to be collected
Harmon, Kara	4/29/2020	0.4	Analyze updated workbook of proposed objections from T. DiNatale to prepare comments for modifications
Harmon, Kara	4/29/2020	0.9	Begin review of deficient mailing responses for July omnibus objections
Harmon, Kara	4/29/2020	1.3	Continue review of deficient mailing responses for July omnibus objections
Harmon, Kara	4/29/2020	1.8	Analyze unreconciled AP claims to prepare reconciliation workbooks or recategorize for ACR
Herriman, Jay	4/29/2020	0.7	Review responses received related to Omnibus claim objections
Herriman, Jay	4/29/2020	0.3	Review federal litigation claim review provided by C. Benitez
Herriman, Jay	4/29/2020	1.7	Review claims and associated objection reasons for claims to be included on upcoming Omnibus objection
Koncar, John	4/29/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/29/2020	0.7	Analyze filed claims, claim outreach responses, and supporting documentation to determine necessary updates to claim types, subtypes, and waterfall category classifications.
Koncar, John	4/29/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/29/2020	0.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	4/29/2020	0.9	Analyze filed claims, claim outreach responses, and supporting documentation to determine necessary updates to claim types, subtypes, and waterfall category classifications.
Koncar, John	4/29/2020	0.4	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
McNulty, Emmett	4/29/2020	2.4	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/29/2020	2.6	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/29/2020	2.8	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/29/2020	2.6	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/29/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	0.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/29/2020	1.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/29/2020	2.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	4/29/2020	1.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/29/2020	2.1	Summarize master litigation tracker by standardizing case number detail
Zeiss, Mark	4/29/2020	1.4	Prepare report of bondholder claims by CUSIP report for next Omnibus Exhibits
Zeiss, Mark	4/29/2020	2.9	Prepare report of bondholder claims with objections by CUSIP for upcoming Omnis, Omni affects
Zeiss, Mark	4/29/2020	1.9	Review Proskauer mailing scans for claimant responses for proper disposition
Zeiss, Mark	4/29/2020	0.6	Review Prime Clerk docket report for claimant responses for proper disposition
Carter, Richard	4/30/2020	0.8	Review 7 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	2.9	Review 25 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	2.4	Review 33 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	2.2	Review 22 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	1.9	Review 21 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	3.1	Review 29 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/30/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/30/2020	1.4	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/30/2020	2.8	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/30/2020	1.2	Analyze employee related claim detail to categorize for ACR process
DiNatale, Trevor	4/30/2020	1.4	Analyze litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/30/2020	1.4	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Harmon, Kara	4/30/2020	1.2	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Harmon, Kara	4/30/2020	0.9	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Harmon, Kara	4/30/2020	0.7	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Harmon, Kara	4/30/2020	0.8	Analyze Claims filed by employees to prepare for ACR process re: public employee vs. pension Claims
Harmon, Kara	4/30/2020	1.4	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/30/2020	0.5	Review various Claims responses from L. Collier to determine proper categorization for further reconciliation
Harmon, Kara	4/30/2020	0.3	Prepare follow up related to litigation master workbook for analysis of duplicate Claims
Harmon, Kara	4/30/2020	0.6	Prepare deficient mailing response Claims for analysis by B Wadzita related to July omnibus objections
Harmon, Kara	4/30/2020	0.7	Analyze updated master workbook of Claims drafted for July omnibus hearing to prepare comments for T. DiNatale
Herriman, Jay	4/30/2020	1.8	Review claims and associated objection reasons for claims to be included on upcoming Omnibus objection
Koncar, John	4/30/2020	0.6	Research HR outreach responses and update claim categorizations and reconciliation notes based on provided supporting documentation.
Koncar, John	4/30/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/30/2020	0.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	4/30/2020	3.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	4/30/2020	2.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	1.4	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/30/2020	1.2	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	3.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	2.3	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/30/2020	2.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	1.7	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	1.6	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	1.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/30/2020	1.3	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/30/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/30/2020	2.2	Create litigation report based on asserted common case number
Zeiss, Mark	4/30/2020	0.7	Prepare memo of Prime Clerk claimants without addresses, undeliverable addresses and approaches
Zeiss, Mark	4/30/2020	1.1	Prepare report of April Deficient Omnibus objection claimant responses, dispositions for ACR, ADR
Zeiss, Mark	4/30/2020	1.2	Prepare report of April Non-Deficient Omnibus objection claimant responses
Zeiss, Mark	4/30/2020	0.3	Prepare memo re: contact information for respondent
Zeiss, Mark	4/30/2020	0.9	Prepare report of claims on April Deficient objections with mailed responses for review
Zeiss, Mark	4/30/2020	0.4	Track related litigation claims for similar class claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	4/30/2020	2.2	Review claimant responses for April deficient objections for ACR, ADR disposition
Subtotal		1,722.6	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Grussing, Bernice	4/9/2020	1.1	Preparation of Feb Fee App Draft
Subtotal		1.1	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Carter, Richard	4/1/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims reconciliation progress.
Carter, Richard	4/1/2020	0.5	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims with deficient support/deficient responses and non-title III claims.
Harmon, Kara	4/1/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims reconciliation progress.
Harmon, Kara	4/1/2020	0.5	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims with deficient support/deficient responses and non-title III claims.
Harmon, Kara	4/1/2020	0.4	Participate in conference call with K. Harmon and J. Herriman related to cross debtor substantive duplicate Claims
Harmon, Kara	4/1/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation claims
Herriman, Jay	4/1/2020	0.4	Participate in conference call with K. Harmon and J. Herriman related to cross debtor substantive duplicate Claims
Wirtz, Paul	4/1/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation claims
Zeiss, Mark	4/1/2020	0.5	Participate in conference call with internal team related to Claims workstream planning and overall case status
Harmon, Kara	4/2/2020	0.7	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for large monetary exposure litigation claims
Harmon, Kara	4/2/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Claims ready for ACR and ACR status reports

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	4/2/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Claims ready for ACR and ACR status reports
Herriman, Jay	4/2/2020	0.5	Call with L. Stafford re: discuss ADR process and potential convenience class claims
Wirtz, Paul	4/2/2020	0.7	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for large monetary exposure litigation claims
DiNatale, Trevor	4/3/2020	0.6	Participate in conference call with P. Wirtz and K. Harmon related to reviewing pension claim detail for ACR
Harmon, Kara	4/3/2020	0.6	Participate in conference call with P. Wirtz, K. Harmon, and T. DiNatale related to reviewing pension claim detail for ACR process
Harmon, Kara	4/3/2020	0.5	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, closed litigation cases, and objection responses
Herriman, Jay	4/3/2020	0.5	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, closed litigation cases, and objection responses
Herriman, Jay	4/3/2020	0.7	Call with J. Hertzberg, B. Rosen, L. Stafford, C. Saavedra, R. Valentin re: discuss ACR process, Claims reconciliation threshold and ADR
Hertzberg, Julie	4/3/2020	0.7	Call with J. Hertzberg, B. Rosen, L. Stafford, C. Saavedra, R. Valentin re: discuss ACR process, Claims reconciliation threshold and ADR
Wirtz, Paul	4/3/2020	0.6	Participate in conference call with K. Harmon and T. DiNatale related to reviewing pension claim detail for ACR process
Zeiss, Mark	4/3/2020	0.5	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, closed litigation cases, and objection responses
DiNatale, Trevor	4/6/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale related to pension Claims review
Harmon, Kara	4/6/2020	0.2	Conference call with P. Wirtz and K. Harmon related to Claims stratification report and recovery estimates
Harmon, Kara	4/6/2020	0.4	Participate in conference call with K. Harmon, T. DiNatale, and P. Wirtz related to pension Claims review
Wirtz, Paul	4/6/2020	0.4	Participate in conference call with K. Harmon, T. DiNatale, and P. Wirtz related to pension Claims review
Wirtz, Paul	4/6/2020	0.2	Conference call with P. Wirtz and K. Harmon related to Claims stratification report and recovery estimates
Collier, Laura	4/7/2020	0.4	Meeting with J. Koncar and L. Collier to answer questions related to the status and updates to the HR outreach response workstream.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/7/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman related to upcoming omnibus objections and ADR/ACR process
Koncar, John	4/7/2020	0.4	Meeting with L. Collier to answer questions related to the status and updates to the HR outreach response workstream.
Zeiss, Mark	4/7/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman related to upcoming omnibus objections and ADR/ACR process
Carter, Richard	4/8/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to Claims drafted on June Omnibus Objections.
Carter, Richard	4/8/2020	0.3	Participate in conference call with K. Harmon and R. Carter related to Claim objection for amended Claims.
DiNatale, Trevor	4/8/2020	0.4	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss next steps for Pension Claims
Harmon, Kara	4/8/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claims status report for UCC and Proskauer
Harmon, Kara	4/8/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to Claims drafted on June Omnibus Objections
Harmon, Kara	4/8/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to objection responses and adjourned Claims
Harmon, Kara	4/8/2020	0.2	Participate in conference call with K. Harmon, J. Herriman and P. Wirtz to discuss next steps for AP and Litigation claims
Harmon, Kara	4/8/2020	0.4	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss next steps for Pension Claims
Harmon, Kara	4/8/2020	0.3	Participate in conference call with K. Harmon and R. Carter related to Claim objection for amended Claims
Herriman, Jay	4/8/2020	0.2	Participate in conference call with K. Harmon, J. Herriman and P. Wirtz to discuss next steps for AP and Litigation claims
Herriman, Jay	4/8/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claims status report for UCC and Proskauer
Herriman, Jay	4/8/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to objection responses and adjourned Claims
Wirtz, Paul	4/8/2020	0.2	Participate in conference call with K. Harmon, J. Herriman and P. Wirtz to discuss next steps for AP and Litigation claims
Wirtz, Paul	4/8/2020	0.4	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss next steps for Pension Claims
Zeiss, Mark	4/8/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to objection responses and adjourned Claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	4/9/2020	0.7	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss Pension Claims review
Harmon, Kara	4/9/2020	0.7	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss Pension Claims review
Herriman, Jay	4/9/2020	0.5	Call with S. Martinez re: review status of claims reconciliation
Wirtz, Paul	4/9/2020	0.7	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss Pension Claims review
Carter, Richard	4/10/2020	0.7	Participate in conference call with K. Harmon and R. Carter related to deficient claim review next steps.
DiNatale, Trevor	4/10/2020	0.3	Participate in conference call with T. DiNatale, K. Harmon, and P. Wirtz related to HR Claims for ACR process
Harmon, Kara	4/10/2020	0.7	Participate in conference call with K. Harmon and R. Carter related to deficient claim review next steps.
Harmon, Kara	4/10/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for HR and Litigation Claims.
Harmon, Kara	4/10/2020	0.3	Participate in conference call with T. DiNatale, K. Harmon, and P. Wirtz related to HR Claims for ACR process
Harmon, Kara	4/10/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to June omnibus objections, UCC requests, and supplemental Claims outreach
Harmon, Kara	4/10/2020	0.3	Participate in conference call with J. Herriman related to HR Claims for ACR
Herriman, Jay	4/10/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to June omnibus objections, UCC requests, and supplemental Claims outreach
Herriman, Jay	4/10/2020	0.3	Participate in conference call with J. Herriman related to HR Claims for ACR
Wirtz, Paul	4/10/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for HR and Litigation Claims
Wirtz, Paul	4/10/2020	0.3	Participate in conference call with T. DiNatale, K. Harmon, and P. Wirtz related to HR Claims for ACR process
Zeiss, Mark	4/10/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to June omnibus objections, UCC requests, and supplemental Claims outreach
Collier, Laura	4/13/2020	0.8	Meeting with K. Harmon to discuss Prime Clerk follow-up requests for claims in regards to HR outreach responses as well as additional tax refund searches for corporations
Harmon, Kara	4/13/2020	0.8	Meeting with L. Collier to discuss Prime Clerk follow-up requests for claims in regards to HR outreach responses as well as additional tax refund searches for corporations

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/13/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Wirtz, Paul	4/13/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Carter, Richard	4/14/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to review of miscellaneous claims
Harmon, Kara	4/14/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claim objections and UCC Board Deck
Harmon, Kara	4/14/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper related to Claim outreach, June omnibus objections, and general case status
Harmon, Kara	4/14/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to review of miscellaneous claims
Herriman, Jay	4/14/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper related to Claim outreach, June omnibus objections, and general case status
Herriman, Jay	4/14/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claim objections and UCC Board Deck
Zeiss, Mark	4/14/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper related to Claim outreach, June omnibus objections, and general case status
Harmon, Kara	4/15/2020	0.3	Participate in conference call with J. Herriman related to board deck for UCC and Proskauer re: Claims status report
Harmon, Kara	4/15/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Herriman, Jay	4/15/2020	0.3	Participate in conference call with K. Harmon related to board deck for UCC and Proskauer re: Claims status report
Herriman, Jay	4/15/2020	1.1	Call with J. Herriman and J. Hertzberg re: review draft Claims status presentation and claims stratification data
Hertzberg, Julie	4/15/2020	1.1	Call with J. Herriman and J. Hertzberg re: review draft Claims status presentation and claims stratification data
Wirtz, Paul	4/15/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Harmon, Kara	4/16/2020	0.4	Participate in conference call with J. Herriman related to Commonwealth vintage guarantee bonds as outlined in the Plan
Harmon, Kara	4/16/2020	0.3	Participate in conference call with J. Herriman related to comments from Proskauer for claims reconciliation analysis presentation
Harmon, Kara	4/16/2020	0.7	Participate in conference call with J. Herriman related to Commonwealth guarantee bond Claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/16/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to active bond Claims
Harmon, Kara	4/16/2020	0.2	Participate in conference call with L. Stafford, K. Harmon and J. Herriman related to Commonwealth guarantee bond claims
Harmon, Kara	4/16/2020	0.2	Participate in conference call with L. Stafford related to personal loans backed by retirement accounts and filed administrative Claims
Harmon, Kara	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to objection comments from Proskauer, Claim translations, and convenience class presentation
Harmon, Kara	4/16/2020	0.2	Participate in conference call with J. Berman related to administrative claims filed on the docket
Harmon, Kara	4/16/2020	0.4	Participate in conference call with J. Herriman related to Commonwealth guarantee bond Claims
Herriman, Jay	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Commonwealth guarantee bond claims
Herriman, Jay	4/16/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review draft claims reconciliation deck for use on call with UCC
Herriman, Jay	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Commonwealth vintage guarantee bonds as outlined in the Plan
Herriman, Jay	4/16/2020	0.3	Participate in conference call with J. Herriman and K. Harmon related to comments from Proskauer for claims reconciliation analysis presentation
Herriman, Jay	4/16/2020	0.7	Participate in conference call with J. Herriman and K. Harmon related to Commonwealth guarantee bond claims
Herriman, Jay	4/16/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon related to active bond Claims
Herriman, Jay	4/16/2020	0.2	Participate in conference call with L. Stafford, K. Harmon and J. Herriman related to Commonwealth guarantee bond claims
Herriman, Jay	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to objection comments from Proskauer, Claim translations, and convenience class presentation
Herriman, Jay	4/16/2020	0.3	Call with L. Stafford re: claim status report for Omnibus hearing
Hertzberg, Julie	4/16/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review draft claims reconciliation deck for use on call with UCC
Zeiss, Mark	4/16/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to active bond Claims
DiNatale, Trevor	4/17/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to weekly waterfall report

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/17/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to review changes to the board deck requested by Proskauer and the UCC advisors
Harmon, Kara	4/17/2020	0.2	Participate in conference call with K. Harmon and E. McNulty related to claims reconciliation workbooks
Harmon, Kara	4/17/2020	0.4	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, UCC board deck, and guarantee bond claims
Harmon, Kara	4/17/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to weekly waterfall report
Herriman, Jay	4/17/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to review changes to the board deck requested by Proskauer and the UCC advisors
Herriman, Jay	4/17/2020	0.4	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, UCC board deck, and guarantee bond claims
McNulty, Emmett	4/17/2020	0.2	Participate in conference call with K. Harmon and E. McNulty related to claims reconciliation workbooks
Zeiss, Mark	4/17/2020	0.4	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, UCC board deck, and guarantee bond claims
Herriman, Jay	4/20/2020	0.3	Call with L. Stafford re: UCC claims presentation changes
Herriman, Jay	4/20/2020	0.9	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Hertzberg, Julie	4/20/2020	0.9	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Harmon, Kara	4/21/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Harmon, Kara	4/21/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman related to case status and omnibus objections
Herriman, Jay	4/21/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman related to case status and omnibus objections
Herriman, Jay	4/21/2020	0.4	Call with L. Stafford re: UCC claims presentation changes, requests from Court AO, upcoming claim objections
Herriman, Jay	4/21/2020	0.7	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Hertzberg, Julie	4/21/2020	0.7	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Wirtz, Paul	4/21/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	4/22/2020	0.7	Participate in conference call with K. Harmon, E. Waters and T. DiNatale regarding HR claims review and ACR process
Harmon, Kara	4/22/2020	0.7	Participate in conference call with K. Harmon, E. Waters and T. DiNatale regarding HR claims review and ACR process
Waters, Erik	4/22/2020	0.7	Participate in conference call with K. Harmon, E. Waters and T. DiNatale regarding HR claims review and ACR process
Harmon, Kara	4/23/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for convenience claims.
Harmon, Kara	4/23/2020	0.5	Participate in conference call with M. Zeiss and K. Harmon related to adjourned objections and transfer of Claims into ACR process
Herriman, Jay	4/23/2020	0.5	Call with L. Stafford re: review AO data request list, ADR claims and ACR draft memorandum
Wirtz, Paul	4/23/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for convenience claims
Zeiss, Mark	4/23/2020	0.5	Participate in conference call with M. Zeiss and K. Harmon related to adjourned objections and transfer of Claims into ACR process
DiNatale, Trevor	4/24/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale to discuss litigation claim reconciliation process
Harmon, Kara	4/24/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale to discuss litigation claim reconciliation process
Harmon, Kara	4/24/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and L. Stafford related to July omnibus objections, UCC deck, ACR Process, and Claims without addresses
Herriman, Jay	4/24/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and L. Stafford related to July omnibus objections, UCC deck, ACR Process, and Claims without addresses
Wirtz, Paul	4/24/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale to discuss litigation claim reconciliation process
Zeiss, Mark	4/24/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and L. Stafford related to July omnibus objections, UCC deck, ACR Process, and Claims without addresses
DiNatale, Trevor	4/27/2020	0.6	Participate in conference call with K. Harmon and T. DiNatale to discuss upcoming omnibus claim objections
Harmon, Kara	4/27/2020	0.5	Participate in discussion with J. Herriman and K. Harmon related to unliquidated convenience class claims
Harmon, Kara	4/27/2020	0.2	Participate in discussion with J. Herriman and K. Harmon related to litigation claims subject to joinder motion
Harmon, Kara	4/27/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation workstream
Harmon, Kara	4/27/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting litigation report

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/27/2020	0.3	Participate in meeting with J. Herriman, L. Stafford, and K. Harmon related to litigation joinder motion and related Claims
Harmon, Kara	4/27/2020	0.6	Participate in conference call with K. Harmon and T. DiNatale to discuss upcoming omnibus claim objections
Herriman, Jay	4/27/2020	0.4	Call with H. Bauer and L. Stafford re: federal litigation claims reconciliation
Herriman, Jay	4/27/2020	0.5	Participate in discussion with J. Herriman and K. Harmon related to unliquidated convenience class claims
Herriman, Jay	4/27/2020	0.2	Participate in discussion with J. Herriman and K. Harmon related to litigation claims subject to joinder motion
Herriman, Jay	4/27/2020	0.3	Participate in meeting with J. Herriman, L. Stafford, and K. Harmon related to litigation joinder motion and related Claims
Wirtz, Paul	4/27/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting litigation report
Wirtz, Paul	4/27/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation workstream
Collier, Laura	4/28/2020	0.4	Meeting with L. Collier, J. Koncar and K. Harmon to discuss the revised review process for HR supplemental outreach claims
DiNatale, Trevor	4/28/2020	0.2	Meeting with T. DiNatale and K. Harmon related to claim objections for July omnibus hearing
Harmon, Kara	4/28/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss first draft of litigation report
Harmon, Kara	4/28/2020	0.6	Participate in meeting with M. Zeiss, K. Harmon, and C. Schepper and J. Berman related to undeliverable mailing, claims without addresses, and claim objections
Harmon, Kara	4/28/2020	0.2	Meeting with T. DiNatale and K. Harmon related to claim objections for July omnibus hearing
Harmon, Kara	4/28/2020	0.4	Meeting with L. Collier, J. Koncar and K. Harmon to discuss the revised review process for HR supplemental outreach claims
Harmon, Kara	4/28/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss additional draft of litigation report
Koncar, John	4/28/2020	0.4	Meeting with L. Collier and K. Harmon to discuss the revised review process for HR supplemental outreach claims
Wirtz, Paul	4/28/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss first draft of litigation report
Wirtz, Paul	4/28/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss additional draft of litigation report
Zeiss, Mark	4/28/2020	0.6	Participate in meeting with M. Zeiss, K. Harmon, and C. Schepper and J. Berman related to undeliverable mailing, claims without addresses, and claim

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Collier, Laura	4/29/2020	0.3	Meeting with L. Collier and K. Harmon to discuss guidance and recommendations related to the review of HR supplemental outreach claims
DiNatale, Trevor	4/29/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to July omnibus objections and claims for the ACR process
Harmon, Kara	4/29/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to July omnibus objections and claims for the ACR process
Harmon, Kara	4/29/2020	0.2	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation.
Harmon, Kara	4/29/2020	0.3	Meeting with L. Collier and K. Harmon to discuss guidance and recommendations related to the review of HR supplemental outreach claims
McNulty, Emmett	4/29/2020	0.2	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation
Collier, Laura	4/30/2020	0.2	Meeting with L. Collier and K. Harmon to discuss review of HR supplemental outreach claims
Harmon, Kara	4/30/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss litigation claim review workstream
Harmon, Kara	4/30/2020	0.2	Meeting with L. Collier and K. Harmon to discuss review of HR supplemental outreach claims
Harmon, Kara	4/30/2020	0.3	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation.
Harmon, Kara	4/30/2020	0.1	Participate in conference call with K. Harmon, P. Wirtz, and E. McNulty regarding the tracking of individual litigation case numbers for Litigation claims.
McNulty, Emmett	4/30/2020	0.3	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	0.1	Participate in conference call with K. Harmon, P. Wirtz, and E. McNulty regarding the tracking of individual litigation case numbers for Litigation claims
Wirtz, Paul	4/30/2020	0.1	Participate in conference call with K. Harmon, P. Wirtz, and E. McNulty regarding the tracking of individual litigation case numbers for Litigation claims.
Wirtz, Paul	4/30/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss litigation claim review workstream
Subtotal		68.6	

Exhibit D

*Commonwealth of Puerto Rico
Time Detail by Activity by Professional
April 1, 2020 through April 30, 2020*

Grand Total

1,792.3

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
April 1, 2020 through April 30, 2020*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Other	\$2,522.89
	<i>Total</i>
	\$2,522.89

Exhibit F

*Commonwealth of Puerto Rico
Expense Detail by Category
April 1, 2020 through April 30, 2020*

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	4/30/2020	\$2,522.89	CMS Monthly Data Storage Fee
Expense Category Total		\$2,522.89	
Grand Total		\$2,522.89	

Exhibit D

**ALVAREZ & MARSAL NORTH AMERICA, LLC
MONTHLY FEE APPLICATION OF FOR THE PERIOD
MAY 1, 2020 THROUGH MAY 31, 2020**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,)	

Debtors.¹

**COVER SHEET TO TWENTY-SECOND FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC
FOR PAYMENT OF COMPENSATION RENDERED OUTSIDE OF PUERTO RICO
AND REIMBURSEMENT OF EXPENSES FOR CONSULTING SERVICES TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO
FOR THE PERIOD FROM
MAY 1, 2020 THROUGH MAY 31, 2020**

**ALL FEES AND SERVICES IN THIS MONTHLY FEE STATEMENT
WERE INCURRED OUTSIDE OF PUERTO RICO**

Name of Applicant: Alvarez & Marsal North America, LLC (A&M)

Authorized to Provide Professional Services to: Financial Oversight and Management Board of Puerto Rico

Services Rendered to:	<u>Commonwealth of Puerto Rico</u>
-----------------------	------------------------------------

Period for which compensation and reimbursement for fees and services outside of Puerto Rico is sought: May 1, 2020 through May 31, 2020

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Amount of Compensation sought as actual, reasonable and necessary: \$665,907.57 (\$739,897.30 incurred less 10% voluntary reduction of \$73,989.73)

Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$ 2,484.24</u>
This is a(n):	<u>✓</u> Monthly ___ Interim ___ Final application

This is A&M's Twenty-second monthly fee application filed in these cases and is for services rendered outside Puerto Rico.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for May 2020.

/s/ _____
Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board of Puerto Rico

On July 6, 2020 Sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J Gonzalez
FOMB Board Member

O'Neil & Borges LLC
250 Muñoz Rivera Ave., Suite 800
San Juan, PR 00918
Attn: Herman D. Bauer, Esq.

Office of United States Trustee:

Office of the United States Trustee for the District of
Puerto Rico
Edificio Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhardt
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Unsecured

Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc A. Despins, Esq.

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Ste. 1601
San Juan, Puerto Rico 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Alberto J. E. Añeses Negrón, Esq.
Central Accounting

Co-Counsel for the Fee Examiner:

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler

EDGE Legal Strategies, PSC Secretary of the Treasury
252 Ponce de León Avenue
Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyek O. Lugo

Co-Counsel for AAFAF:

O'Melveny & Myers, LLP.
Times Square Tower
7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Perez, Esq.

Marini Pietrantonui Muñiz LLC
MSC Plaza, Suite 500
255 Ponce de León Ave
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.
Carolina Velaz-Rivero, Esq.
Valerie Blay Soler, Esq.

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq.
Melissa Root, Esq.

Bennazar, Garcia & Milián, C.S.P.
Edificio Union Plaza, PH-A
416 Avenida Ponce de León
Hato Rey, PR 00918
Attn: A. J. Bennazar-Zequeria, Esq.

Puerto Rico Department of Treasury

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
General Accounting
Omar E. Rodriguez Pérez, CPA, Assistant
Secretary of Central Accounting
Angel L. Pantoja Rodriguez, Deputy Assistant of
Internal Revenue and Tax Policy
Francisco Parés Alicea, Assistant Secretary of
Internal Revenue and Tax Policy
Francisco Peña Montañez, CPA, Assistant
Secretary of the Treasury

Summary of Professional Fees for the Period May 1, 2020 through May 31, 2020

Commonwealth of Puerto Rico

SUMMARY OF TOTAL FEES		
TASK CODE	TOTAL HOURS	TOTAL FEES REQUESTED
Commonwealth of Puerto Rico - Claims Administration and Objections	1,358.3	\$ 703,405.00
Commonwealth of Puerto Rico - Fee Applications	2.7	\$ 1,285.90
Commonwealth of Puerto Rico - Meeting	56.4	\$ 35,206.40
Subtotal	1,417.4	739,897.30
<i>Less 10% voluntary reduction</i>		<i>(73,989.73)</i>
Total		\$ 665,907.57

PROFESSIONAL	POSITION	DEPARTMENT	BILLING RATE	TOTAL HOURS	TOTAL FEES
Julie Hertzberg	Managing Director	Claim Management	\$919	8.7	\$7,995.30
Jay Herriman	Managing Director	Claim Management	\$893	40.0	35,720.00
Kara Harmon	Consultant II	Claim Management	\$675	191.5	129,262.50
Mark Zeiss	Director	Claim Management	\$630	95.5	60,165.00
Carter, Richard	Consultant II	Claim Management	\$550	127.4	70,070.00
Trevor DiNatale	Consultant II	Claim Management	\$550	135.3	74,415.00
Laura Collier	Senior Associate	Claim Management	\$525	173.0	90,825.00
John Koncar	Consultant	Claim Management	\$498	54.6	27,190.80
Paul Wirtz	Consultant	Claim Management	\$498	20.9	10,408.20
Erik Waters	Associate	Claim Management	\$415	122.7	50,920.50
Brent Wadzita	Analyst	Claim Management	\$420	200.0	84,000.00
Nicole Earlach	Analyst	Claim Management	\$400	31.3	12,520.00
Emmett McNulty	Analyst	Claim Management	\$400	215.2	86,080.00
Natalie Corbett	Para Professional	Claim Management	\$250	1.3	325.00
Subtotal				1,417.4	739,897.30
<i>Less 10% voluntary reduction</i>					<i>-73,989.73</i>
Total					\$665,907.57

Summary of Expenses for the Period May 1, 2020 through May 31, 2020

Commonwealth of Puerto Rico

EXPENSE CATEGORY	AMOUNT
CMS Monthly Data Storage Fee	2,484.24
Total	\$2,484.24

A&M requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (i.e., payment of ninety percent (90%) of the compensation sought, in the amount of \$599,316.81, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$2,484.24 for services rendered outside of Puerto Rico) in the total amount of \$601,801.05.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, Alvarez & Marsal North America, LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

I further certify that, with respect to the fees and services rendered pursuant to this monthly fee statement, (i) Alvarez & Marsal North America, LLC was not doing business in Puerto Rico and (ii) the services rendered by Alvarez & Marsal North America, LLP were not performed in Puerto Rico.

/s/

Julie M. Hertzberg

Alvarez & Marsal North America, LLC
755 W. Big Beaver Road
Suite 650
Troy, MI 48084
Telephone: 248.936.0850
Facsimile: 248.936.0801
jhertzberg@alvarezandmarsal.com

EXHIBITS

Exhibit A

***Commonwealth of Puerto Rico
Summary of Time Detail by Task
May 1, 2020 through May 31, 2020***

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Commonwealth of Puerto Rico - Claims Administration and Objections	1,357.7	\$703,143.50
Commonwealth of Puerto Rico - Fee Applications	2.2	\$970.90
Commonwealth of Puerto Rico - Meeting	56.4	\$35,206.40
<i>Total</i>	1,416.3	\$739,320.80

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
May 1, 2020 through May 31, 2020***

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919.00	8.7	\$7,995.30
Herriman, Jay	Managing Director	\$893.00	40.0	\$35,720.00
Harmon, Kara	Director	\$675.00	192.0	\$129,600.00
Zeiss, Mark	Director	\$630.00	94.9	\$59,787.00
Carter, Richard	Consultant II	\$550.00	128.4	\$70,620.00
DiNatale, Trevor	Consultant II	\$550.00	134.3	\$73,865.00
Collier, Laura	Senior Associate	\$525.00	171.9	\$90,247.50
Koncar, John	Consultant	\$498.00	54.6	\$27,190.80
Wirtz, Paul	Consultant	\$498.00	20.9	\$10,408.20
Wadzita, Brent	Analyst	\$420.00	200.0	\$84,000.00
Waters, Erik	Associate	\$415.00	122.8	\$50,962.00
Erlach, Nicole	Analyst	\$400.00	31.3	\$12,520.00
McNulty, Emmett	Analyst	\$400.00	215.2	\$86,080.00
Corbett, Natalie	Para Professional	\$250.00	1.3	\$325.00
<i>Total</i>			1,416.3	\$739,320.80

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
May 1, 2020 through May 31, 2020***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	6.3	\$5,789.70
Herriman, Jay	Managing Director	\$893	32.5	\$29,022.50
Harmon, Kara	Director	\$675	172.4	\$116,370.00
Zeiss, Mark	Director	\$630	90.6	\$57,078.00
Koncar, John	Consultant	\$498	54.0	\$26,892.00
Wirtz, Paul	Consultant	\$498	20.1	\$10,009.80
Waters, Erik	Associate	\$415	122.4	\$50,796.00
Carter, Richard	Consultant II	\$550	125.9	\$69,245.00
DiNatale, Trevor	Consultant II	\$550	128.4	\$70,620.00
Collier, Laura	Senior Associate	\$525	171.3	\$89,932.50
Wadzita, Brent	Analyst	\$420	193.4	\$81,228.00
Erlach, Nicole	Analyst	\$400	30.9	\$12,360.00
McNulty, Emmett	Analyst	\$400	209.5	\$83,800.00
			<u>1357.7</u>	<u>\$703,143.50</u>
<i>Average Billing Rate</i>				<u>\$517.89</u>

Exhibit C

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
May 1, 2020 through May 31, 2020

Prepare monthly and interim fee applications in accordance with court guidelines.

Commonwealth of Puerto Rico - Fee Applications

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Herriman, Jay	Managing Director	\$893	0.3	\$267.90
Zeiss, Mark	Director	\$630	0.6	\$378.00
Corbett, Natalie	Para Professional	\$250	1.3	\$325.00
			2.2	\$970.90
				Average Billing Rate \$441.32

Exhibit C

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
May 1, 2020 through May 31, 2020***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	2.4	\$2,205.60
Herriman, Jay	Managing Director	\$893	7.2	\$6,429.60
Harmon, Kara	Director	\$675	19.6	\$13,230.00
Zeiss, Mark	Director	\$630	3.7	\$2,331.00
Koncar, John	Consultant	\$498	0.6	\$298.80
Wirtz, Paul	Consultant	\$498	0.8	\$398.40
Waters, Erik	Associate	\$415	0.4	\$166.00
Carter, Richard	Consultant II	\$550	2.5	\$1,375.00
DiNatale, Trevor	Consultant II	\$550	5.9	\$3,245.00
Collier, Laura	Senior Associate	\$525	0.6	\$315.00
Wadzita, Brent	Analyst	\$420	6.6	\$2,772.00
Erlach, Nicole	Analyst	\$400	0.4	\$160.00
McNulty, Emmett	Analyst	\$400	5.7	\$2,280.00
			<u>56.4</u>	<u>\$35,206.40</u>
<i>Average Billing Rate</i>				<u>\$624.23</u>

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/1/2020	1.1	Analyze 27 asserted unliquidated litigation Claims to provide comments on unliquidated portion of filed Claim per request from Proskauer
Carter, Richard	5/1/2020	1.6	Review/document waterfall codes/agencies asserted on 20 adjourned deficient claim responses.
Carter, Richard	5/1/2020	1.9	Review/document waterfall codes/agencies asserted on 26 adjourned deficient claim responses.
Carter, Richard	5/1/2020	2.1	Review/document waterfall codes/agencies asserted on 24 adjourned deficient claim responses.
Carter, Richard	5/1/2020	1.7	Review/document waterfall codes/agencies asserted on 34 adjourned deficient claim responses.
Carter, Richard	5/1/2020	0.6	Review completed analysis of adjourned deficient claims for accuracy.
Collier, Laura	5/1/2020	1.4	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/1/2020	2.4	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/1/2020	2.6	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/1/2020	3.2	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
DiNatale, Trevor	5/1/2020	2.2	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	5/1/2020	1.2	Analyze newly filed tax return Claims to compare data to payment information provided by the Department of Treasury, mark for Satisfied claim objection as applicable
Harmon, Kara	5/1/2020	1.7	Analyze weekly claims register to track discrepancies in claim type to waterfall status to review variances
Harmon, Kara	5/1/2020	0.5	Analyze deficient supplemental mailing responses to categorize for objection or send to ACR process
Harmon, Kara	5/1/2020	0.6	Prepare analysis of deficient Claims without addresses for Prime Clerk review
Harmon, Kara	5/1/2020	0.3	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/1/2020	1.1	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/1/2020	0.7	Analyze AP Claims with potential no liability objections to prepare workbooks for Proskauer review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/1/2020	1.9	Analyze deficient supplemental mailing responses to categorize for objection or send to ACR process
Herriman, Jay	5/1/2020	0.6	Review responses received related to claim objections to be heard at next Omnibus hearing
Herriman, Jay	5/1/2020	0.9	Review litigation claims filed in federal court related to wage issues
Herriman, Jay	5/1/2020	1.6	Review claims associated with filed joinder on docket for ordinary course wage litigation in prep of call with counsel
Herriman, Jay	5/1/2020	1.4	Review analysis of claims with undeliverable addresses to determine next steps prior to objection process
Hertzberg, Julie	5/1/2020	0.8	Review responses received related to claim objections to be heard at next Omnibus hearing in preparation for call with J. Herriman
Koncar, John	5/1/2020	2.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/1/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/1/2020	0.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/1/2020	0.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/1/2020	1.3	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/1/2020	1.5	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/1/2020	2.3	Analyze litigation Claims to capture asserted litigation case numbers and agencies for transfer to Commonwealth for further reconciliation
McNulty, Emmett	5/1/2020	1.7	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/1/2020	2.5	Analyze litigation Claims to capture asserted litigation case numbers and agencies for transfer to Commonwealth for further reconciliation
Wadzita, Brent	5/1/2020	2.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/1/2020	2.2	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/1/2020	1.3	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/1/2020	1.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/1/2020	1.9	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Waters, Erik	5/1/2020	2.2	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/1/2020	1.9	Prepare analysis of litigation Claims by asserted case number to begin preparation of files for Commonwealth agency review
Zeiss, Mark	5/1/2020	1.2	Review remaining deficient bondholder claims for reconciliation, objection next steps
Zeiss, Mark	5/1/2020	1.6	Revise bondholder report for potential Omnibus objections adding counts of specific objections by claim Omni type
Zeiss, Mark	5/1/2020	0.8	Prepare memo of address, April Omnibus Exhibit responses, bondholder objections for Proskauer for upcoming meeting
Zeiss, Mark	5/1/2020	0.4	Review bondholder claim for administrative expenses for proper reconciliation and reporting
Zeiss, Mark	5/1/2020	0.3	Prepare memo for follow-up on insufficient address, undeliverable address for Prime Clerk per meeting with Proskauer
Collier, Laura	5/2/2020	2.7	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/2/2020	3.1	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/2/2020	1.8	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Harmon, Kara	5/2/2020	0.6	Begin review of workbook from R. Carter related to adjourned Claims from deficient objections
Harmon, Kara	5/2/2020	0.9	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/2/2020	1.2	Analyze docket responses for various asserted litigation Claims to determine if Claims are duplicate of master class Claims filed per request from Proskauer
McNulty, Emmett	5/2/2020	1.9	Review litigation claims to identify and track individual litigation case numbers
Wadzita, Brent	5/2/2020	1.7	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/2/2020	0.9	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/3/2020	2.9	Analyze 87 asserted unliquidated litigation Claims to provide comments on unliquidated portion of filed Claim per request from Proskauer
Carter, Richard	5/3/2020	0.3	Prepare summary schedule for internal team of partially unliquidated claims under \$10,000.
DiNatale, Trevor	5/3/2020	2.1	Prepare claims analysis workstreams for final ACR Claims process
Herriman, Jay	5/3/2020	0.2	Review claims waterfall / prepare and send to AAFAF and Counsel
Herriman, Jay	5/3/2020	0.3	Review weekly workstream update / prepare and send to AAFAF and Counsel
Hertzberg, Julie	5/3/2020	0.2	Review weekly workstream update
McNulty, Emmett	5/3/2020	2.4	Review litigation claims to identify and track individual litigation case numbers
Wadzita, Brent	5/3/2020	2.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/3/2020	1.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/3/2020	1.6	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Waters, Erik	5/3/2020	2.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Carter, Richard	5/4/2020	1.9	Correspondences with creditors regarding additional information required for claim reconciliations.
Carter, Richard	5/4/2020	2.4	Prepare email correspondences to Commonwealth regarding claims where additional information was received from vendor.
Carter, Richard	5/4/2020	1.6	Review/update claim reconciliation tracker based on additional emails prepared/received.
Collier, Laura	5/4/2020	1.7	Continue analysis of supplemental outreach mailings to capture additional asserted information in order to categorize for ADR or ACR process
Collier, Laura	5/4/2020	1.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/4/2020	2.6	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	5/4/2020	3.1	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/4/2020	0.8	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
DiNatale, Trevor	5/4/2020	1.6	Prepare master workbook of claims typed as "HR" for review by A&M team in order to categorize as Public Employee, Union, or Pension
DiNatale, Trevor	5/4/2020	0.4	Analyze "Public Employee" Claims to capture asserted agency and Claim basis for transfer into ACR process
DiNatale, Trevor	5/4/2020	0.9	Prepare modification to master tracker for July omnibus objections per comments from Proskauer
DiNatale, Trevor	5/4/2020	1.2	Create summary report of adjourned claims from previous objection for discussions with Proskauer
Harmon, Kara	5/4/2020	0.3	Analyze HR claims from E. Waters related to mailing responses for categorization to ACR
Harmon, Kara	5/4/2020	0.2	Analyze Claim translation received by Prime Clerk to determine proper categorization for Claim and determine next steps for Claims reconciliation
Harmon, Kara	5/4/2020	1.1	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Harmon, Kara	5/4/2020	1.3	Analyze agency response and R. Carter review related to contract no compliance to draft email to Proskauer for potential no liability objection
Harmon, Kara	5/4/2020	0.9	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Harmon, Kara	5/4/2020	0.7	Analyze remaining adjourned objection responses to prepare workstream to determine next steps for each Claim
Harmon, Kara	5/4/2020	1.1	Analyze historical disbursements and open AP for scheduled Creditors per supporting documents provided to determine if liabilities have been satisfied by Commonwealth
Harmon, Kara	5/4/2020	0.8	Prepare additional no liability Claims for inclusion on July omnibus objection
Harmon, Kara	5/4/2020	0.5	Review objection mailing responses from M. Zeiss and prepare follow up to same
Harmon, Kara	5/4/2020	0.5	Prepare updated master workbook of outstanding trade Claims for Commonwealth review
Harmon, Kara	5/4/2020	1.0	Analyze workbook of deficient Claims for July omnibus objection from T. DiNatale in order to confirm proper placement on objections
Harmon, Kara	5/4/2020	0.3	Prepare updated list of asserted agencies for ACR process per comments from E. Waters
Harmon, Kara	5/4/2020	0.1	Analyze supplemental mailing response from R. Carter to determine placement of Claim into ADR vs. ACR re: asserted litigation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/4/2020	0.6	Prepare workbook of Claim flag updated to send to B. Wadzita for load to reporting system
Harmon, Kara	5/4/2020	0.4	Analyze Claims flagged for ACR to determine asserted agency for ease of transfer into ACR process
Koncar, John	5/4/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/4/2020	1.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	5/4/2020	1.6	Review an updated agency listing and prepare updates to the HR outreach response data to standardize agency names and properly categorize the claims.
Koncar, John	5/4/2020	2.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/4/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/4/2020	1.9	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/4/2020	2.1	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/4/2020	2.6	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/4/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/4/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/4/2020	2.8	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/4/2020	2.6	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/4/2020	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/4/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/4/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/4/2020	1.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/4/2020	1.7	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/4/2020	2.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/4/2020	1.9	Review litigation claims to capture litigation case number in order to incorporate into master litigation document
Wirtz, Paul	5/4/2020	2.4	Review litigation claims to capture litigation case number in order to incorporate into master litigation document
Zeiss, Mark	5/4/2020	0.7	Draft report of pending disallowed, recommend adjourn claims from Omnibus Exhibit ready for ADR/ACR process
Zeiss, Mark	5/4/2020	1.6	Review bondholder claims with bond information insufficient for specific bond objection basis prior determined, review next steps
Zeiss, Mark	5/4/2020	1.3	Draft report of adjourned claims from Omnibus Exhibit ready for ADR/ACR process
Zeiss, Mark	5/4/2020	0.8	Draft report of non-adjourned claims from Omnibus Exhibit ready for ADR/ACR process
Carter, Richard	5/5/2020	2.1	Review/prepare creditor responses regarding requests for additional information relating to the reconciliation of claims.
Carter, Richard	5/5/2020	2.2	Review/document 78 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/5/2020	2.4	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/5/2020	2.9	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/5/2020	2.3	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
DiNatale, Trevor	5/5/2020	0.9	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
DiNatale, Trevor	5/5/2020	0.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/5/2020	1.3	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
DiNatale, Trevor	5/5/2020	1.2	Review adjourned Claims to categorize for ADR / ACR process
Harmon, Kara	5/5/2020	1.2	Analyze Claims flagged as public employee to confirm correct placement into ACR and review for asserted agency
Harmon, Kara	5/5/2020	1.6	Analyze Claims flagged as public employee to confirm correct placement into ACR and review for asserted agency
Harmon, Kara	5/5/2020	0.8	Prepare master litigation tracker for discussion with T. DiNatale related to class action cases
Harmon, Kara	5/5/2020	0.2	Prepare file of newly adjourned Claims for T. DiNatale review re: categorization for ADR or ACR process
Harmon, Kara	5/5/2020	0.6	Prepare emails to vendors who provided insufficient information related to trade Claims per request from Commonwealth
Harmon, Kara	5/5/2020	0.3	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Koncar, John	5/5/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/5/2020	3.1	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/5/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/5/2020	1.6	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/5/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/5/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/5/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/5/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/5/2020	2.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	5/5/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	5/5/2020	2.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/5/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/5/2020	1.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/5/2020	2.4	Prepare analysis of litigation Claims by asserted case number to begin preparation of files for Commonwealth agency review
Zeiss, Mark	5/5/2020	1.7	Review Prime Clerk mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/5/2020	2.8	Revise report of six bondholder claim Omnibus Exhibits proposed for July hearing with specific objections per CUSIPs claimed
Carter, Richard	5/6/2020	0.4	Update master claim reconciliation tracker with recent updates.
Carter, Richard	5/6/2020	0.7	Review claims flagged with specific agency to confirm accuracy.
Carter, Richard	5/6/2020	1.6	Review/document 20 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/6/2020	1.9	Review/document 31 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/6/2020	0.6	Update review tracker based on comments from internal team.
Collier, Laura	5/6/2020	1.9	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/6/2020	0.7	Analyze newly reclassified tax refund Claims against files from the Department of Treasury to prepare Claims for Satisfied objections
Collier, Laura	5/6/2020	2.7	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	5/6/2020	3.2	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
DiNatale, Trevor	5/6/2020	0.8	Update claim omnibus objection tracker for counsel review
DiNatale, Trevor	5/6/2020	1.3	Update claim omnibus objection tracker for counsel review
DiNatale, Trevor	5/6/2020	1.7	Analyze non-individual HR Claims to flag for further review and discussions with Proskauer
DiNatale, Trevor	5/6/2020	2.6	Analyze class action litigation detail to determine master/child claim relationship for future Claim objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/6/2020	2.7	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
Harmon, Kara	5/6/2020	1.1	Begin review of public employee Claims flagged for ACR to capture asserted agency
Harmon, Kara	5/6/2020	0.3	Analyze Claims from R. Carter to prepare comments to question relating to categorization of certain Claims into the ACR process
Harmon, Kara	5/6/2020	0.7	Analyze Claims flagged as public employee to confirm correct placement into ACR and review for asserted agency
Harmon, Kara	5/6/2020	0.8	Analyze workbook from R. Carter related to ACR claims review to provide guidance on asserted agency and claim classification
Harmon, Kara	5/6/2020	1.4	Review / respond to questions from E. Waters related to classification of ACR Claims
Harmon, Kara	5/6/2020	1.6	Analyze updated master litigation tracker from P. Wirtz related class action Claims
Harmon, Kara	5/6/2020	1.3	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/6/2020	0.1	Prepare follow up with Proskauer related to outreach for undeliverable mail claimants
Harmon, Kara	5/6/2020	1.2	Analyze schedule of returned mail from Prime Clerk related to July omnibus objections to prepare amended master file
Harmon, Kara	5/6/2020	0.6	Analyze workbook of deficient Claims from B. Wadzita related to July omnibus hearing in order to confirm proper placement on objection
Harmon, Kara	5/6/2020	0.4	Analyze newly filed tax return Claims to compare data to payment information provided by the Department of Treasury, mark for Satisfied claim objection as applicable
Harmon, Kara	5/6/2020	0.5	Prepare response to T. DiNatale related to non-individual claims flagged for ACR
Harmon, Kara	5/6/2020	0.2	Analyze asserted agencies from B. Wadzita for ACR claims to determine proper categorization
Harmon, Kara	5/6/2020	0.9	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Herriman, Jay	5/6/2020	2.3	Review claims to be included on Omnibus objections for July hearing
Herriman, Jay	5/6/2020	0.3	Multiple email correspondence with L. Stafford re: claim objections and ACR
Koncar, John	5/6/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	5/6/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/6/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	1.6	Continue preparation of reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/6/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/6/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/6/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/6/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/6/2020	1.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/6/2020	2.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/6/2020	2.8	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	5/6/2020	0.9	Draft memo of options available, cost for Prime Clerk outreach for undeliverable mail
Zeiss, Mark	5/6/2020	1.1	Modify reconciliation for bondholder claims per review of individual CUSIPs

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	5/6/2020	0.8	Review Proskauer mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/6/2020	2.1	Review UCC mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Carter, Richard	5/7/2020	1.9	Review/document 20 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/7/2020	2.7	Review/document 35 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/7/2020	3.1	Review/document 51 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/7/2020	0.7	Analyze "HR Claims" to determine proper categorization/waterfall for transfer into ACR Process
Collier, Laura	5/7/2020	3.1	Analyze "HR Claims" to determine proper categorization/waterfall for transfer into ACR Process
Collier, Laura	5/7/2020	1.3	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/7/2020	1.6	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	5/7/2020	2.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
DiNatale, Trevor	5/7/2020	2.1	Analyze Claims typed as "Public Employee" to confirm categorization and capture asserted agency for transfer to ACR process
DiNatale, Trevor	5/7/2020	2.3	Analyze class action litigation detail to determine master/child claim relationship for future Claim objections
DiNatale, Trevor	5/7/2020	2.4	Analyze class action litigation detail to determine master/child claim relationship for future Claim objections
DiNatale, Trevor	5/7/2020	1.8	Analyze Claims typed as "Public Employee" to confirm categorization and capture asserted agency for transfer to ACR process
Harmon, Kara	5/7/2020	1.9	Prepare updated master workbook of outstanding trade Claims for Commonwealth review to incorporate notes on emails sent to vendors for additional information
Harmon, Kara	5/7/2020	0.5	Prepare updated master workbook of outstanding trade Claims for Commonwealth review to incorporate notes on emails sent to vendors for additional information
Harmon, Kara	5/7/2020	2.4	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/7/2020	0.9	Review analysis of master claims for class action litigation cases from T. DiNatale
Harmon, Kara	5/7/2020	0.8	Analyze outreach responses to prepare Claims for no liability objections
Harmon, Kara	5/7/2020	0.2	Analyze Claims database for creditor who reached out to O'Neill requesting meeting regarding filed Claim
Harmon, Kara	5/7/2020	0.3	Analyze newly categorized substantive duplicate Claims to prepare for July omnibus objections
Harmon, Kara	5/7/2020	0.1	Prepare correspondence with Proskauer related to no liability claim objection for July hearing
Harmon, Kara	5/7/2020	1.4	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/7/2020	0.6	Analyze ACR Claims to determine asserted agency for Commonwealth reconciliation
Herriman, Jay	5/7/2020	1.2	Review responses received related to June Omni objections
Koncar, John	5/7/2020	1.4	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	5/7/2020	2.9	Review filed claim documentation related to HR, Litigation, and AP claims and categorize and bucket the claims for ACR, ADR, or further review/reconciliation.
Koncar, John	5/7/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/7/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/7/2020	2.4	Continue preparation of reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/7/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	5/7/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/7/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/7/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/7/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	0.9	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/7/2020	0.8	Continue preparation of reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/7/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/7/2020	2.7	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/7/2020	1.9	Analyze "HR" Claims to categorize as pension or public employee / capture asserted agency for ease of transfer into ACR
Wirtz, Paul	5/7/2020	2.2	Analyze "HR" Claims to categorize as pension or public employee / capture asserted agency for ease of transfer into ACR
Zeiss, Mark	5/7/2020	1.2	Review Prime Clerk docket responses for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/7/2020	1.6	Draft report of claimants without proper addresses from Prime Clerk claims register updates
Zeiss, Mark	5/7/2020	1.1	Draft bondholder claim objection reasons for six proposed Omnibus Exhibits for July
Zeiss, Mark	5/7/2020	0.8	Complete UCC, Proskauer mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/7/2020	0.4	Draft memo for Prime Clerk re: remaining claimants without proper addresses for next steps, resolution
Carter, Richard	5/8/2020	2.6	Review/document 33 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/8/2020	1.6	Review/document 15 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/8/2020	2.1	Review/document 24 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/8/2020	3.2	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/8/2020	1.1	Review supplemental outreach data for asserted litigation Claims to prepare documents for inclusion in master litigation workbook
Collier, Laura	5/8/2020	0.7	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/8/2020	2.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/8/2020	2.9	Prepare analysis of HR Claims based upon updated file from Prime Clerk and A&M Claims review to prepare sample file for first batch of Claims for ACR transfer
DiNatale, Trevor	5/8/2020	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	5/8/2020	1.1	Prepare claims analysis workstreams for final ACR Claims process
DiNatale, Trevor	5/8/2020	0.7	Prepare modification to master tracker for July omnibus objections per comments from Proskauer
Harmon, Kara	5/8/2020	0.7	Prepare modifications to ACR file related to duplicate Claims for objection and sent to T. DiNatale for update in reporting system
Harmon, Kara	5/8/2020	0.3	Analyze bondholder supplemental mailing response from L. Collier to provide direction for next steps for reconciliation
Harmon, Kara	5/8/2020	0.2	Analyze potential duplicate Claims for objection from T. DiNatale
Harmon, Kara	5/8/2020	0.5	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/8/2020	0.8	Prepare additional no liability Claims for inclusion on July omnibus objection
Harmon, Kara	5/8/2020	1.1	Perform analysis of Claims for ACR to capture asserted agencies and categorize as pension OR public employee
Harmon, Kara	5/8/2020	2.1	Analyze additional deficient mailing responses to prepare for omnibus objections
Harmon, Kara	5/8/2020	2.6	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/8/2020	0.4	Analyze Claims drafted on July omnibus objections to prepare comments for Proskauer review in order to confirm Claim placement

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	5/8/2020	1.3	Review analysis of federal litigation claims provided by C. Garcia-Benitez
Herriman, Jay	5/8/2020	1.7	Review claims to be included on Omnibus objections for July hearing
Koncar, John	5/8/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/8/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/8/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/8/2020	0.4	Prepare a summary report outlining claim categorization and reconciliation updates related to HR claims with received outreach responses.
Koncar, John	5/8/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/8/2020	2.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	5/8/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/8/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/8/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/8/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/8/2020	2.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/8/2020	2.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	5/8/2020	1.3	Draft report of undeliverable mailings per claimant under Deficient Objection Omnibus Exhibit per Prime Clerk provided information
Zeiss, Mark	5/8/2020	0.9	Modify reconciliation for bondholder claims per review of individual CUSIPs
Zeiss, Mark	5/8/2020	0.8	Draft memo for Proskauer re: prior Omnibus exhibits as suitable templates for current contemplated bond objections
Zeiss, Mark	5/8/2020	0.5	Draft response for Proskauer re: bond objection basis language with proposed edits
Carter, Richard	5/9/2020	2.9	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/9/2020	2.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/9/2020	3.1	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
DiNatale, Trevor	5/9/2020	0.9	Analyze Claims typed as "Public Employee" to confirm categorization and capture asserted agency for transfer to ACR process
Harmon, Kara	5/9/2020	0.6	Analyze Claim questions from E. McNulty related to AP and ACR Claims to determine next steps for claims reconciliation
Harmon, Kara	5/9/2020	2.3	Perform analysis of Claims for ACR to capture asserted agencies and categorize as pension OR public employee
McNulty, Emmett	5/9/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/9/2020	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/10/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	5/10/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/10/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Waters, Erik	5/10/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Carter, Richard	5/11/2020	2.9	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/11/2020	3.1	Review/document 39 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/11/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/11/2020	3.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/11/2020	2.4	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/11/2020	0.3	Update omnibus objection tracker for counsel review
DiNatale, Trevor	5/11/2020	1.9	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/11/2020	2.1	Analyze class action litigation detail for parent and child relationship detail for future objections
DiNatale, Trevor	5/11/2020	2.2	Review class action case number detail to determine parent child claim relationship
DiNatale, Trevor	5/11/2020	2.7	Analyze class action litigation detail for parent and child relationship detail for future objections
Harmon, Kara	5/11/2020	0.4	Analyze questions regarding Commonwealth public employee Claims from E. Waters to provide direction for further reconciliation
Harmon, Kara	5/11/2020	0.1	Follow up with J. Herriman re: claims to be included in the Administrative Claims Reconciliation process
Harmon, Kara	5/11/2020	0.3	Prepare updated master tracker for asserted agency to confirm consistency in reporting for ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/11/2020	0.1	Analyze Claims listed on Sch D from L. Collier to determine proper categorization for inclusion in ACR process
Harmon, Kara	5/11/2020	0.7	Analyze public employee Claims from R. Carter to confirm proper categorization into ACR
Harmon, Kara	5/11/2020	0.6	Analyze newly filed litigation Claims to categorize for ADR process to include in master litigation workbook for Commonwealth review
Harmon, Kara	5/11/2020	0.9	Analyze undeliverable mail report from Prime Clerk in order to modify Claims on objection for July omnibus hearing
Harmon, Kara	5/11/2020	0.5	Review comments from E. Waters related to ACR Claims in order to provide guidance for further reconciliation
Harmon, Kara	5/11/2020	0.8	Analyze litigation Claim from Proskauer to provide additional information related to case as provided by DOJ
Harmon, Kara	5/11/2020	1.2	Prepare workbook of asserted public employee and pension Claims for T. DiNatale to load to reporting system for ACR process
Harmon, Kara	5/11/2020	1.6	Analyze 43 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/11/2020	2.9	Analyze public employee Claims with supporting documents to capture agency and confirm asserted basis for transition into ACR
Harmon, Kara	5/11/2020	0.2	Analyze potential litigation Claim from L. Collier to determine next steps for reconciliation i.e. ACR vs. ADR
Herriman, Jay	5/11/2020	0.1	Follow up with K. Harmon re: claims to be included in the Administrative Claims Reconciliation process
Herriman, Jay	5/11/2020	1.1	Review claim outreach results provided by Primer Clerk to determine next steps in objection process
Herriman, Jay	5/11/2020	1.7	Review claims set to be included in the Administrative Claims Reconciliation process
Hertzberg, Julie	5/11/2020	0.8	Investigate claims outreach responses received by Prime Clerk to determine process for objections
Hertzberg, Julie	5/11/2020	2.3	Review and quality check claims set to be included in the Administrative Claims Reconciliation process
Koncar, John	5/11/2020	2.7	Analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/11/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/11/2020	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/11/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/11/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/11/2020	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/11/2020	2.9	Prepare AP lease claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/11/2020	2.6	Prepare AP lease claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/11/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/11/2020	1.8	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/11/2020	1.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	5/11/2020	1.3	Prepare AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/11/2020	2.2	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/11/2020	2.8	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/11/2020	2.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/11/2020	1.4	Prepare analysis of current master litigation Claims workbook for discussions with Proskauer
Zeiss, Mark	5/11/2020	0.6	Draft memo for Proskauer for comments re: objections by CUSIP for bondholder claims
Zeiss, Mark	5/11/2020	0.9	Draft memo for Proskauer re: questions concerning particular bondholder claims, relevant objections
Zeiss, Mark	5/11/2020	2.1	Review Proskauer memo re: objections per bond CUSIP, applying to bondholder claims as applicable

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/12/2020	2.4	Review/document 25 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/12/2020	2.7	Review/document 31 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/12/2020	3.1	Review/document 44 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/12/2020	2.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/12/2020	3.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/12/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/12/2020	1.4	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/12/2020	2.5	Analyze class action litigation detail for parent and child relationship detail for future objections
DiNatale, Trevor	5/12/2020	1.7	Analyze HR claim detail to determine potential duplication for upcoming omnibus objections
DiNatale, Trevor	5/12/2020	2.8	Prepare summary report of parent child class action litigation for counsel and claimants review
DiNatale, Trevor	5/12/2020	0.8	Update summary report of parent child class action litigation for counsel and claimants review
Harmon, Kara	5/12/2020	0.9	Review comments from E. Waters related to ACR Claims in order to provide guidance for further reconciliation
Harmon, Kara	5/12/2020	2.9	Analyze public employee Claims with supporting documents to capture agency and confirm asserted basis for transition into ACR
Harmon, Kara	5/12/2020	0.3	Analyze creditor name changes from weekly Prime Clerk register to capture in A&M reporting system
Harmon, Kara	5/12/2020	0.4	Analyze updated master tracker for July omnibus objection to confirm proper categorization of Claims for objection
Harmon, Kara	5/12/2020	0.7	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Harmon, Kara	5/12/2020	0.6	Analyze supplemental outreach responses from L. Collier to determine if Claims qualify for inclusion on a deficient response objection

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	5/12/2020	1.3	Review and analyze outreach responses to classify for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/12/2020	1.7	Examine filed claim documents, outreach responses, and any supporting documentation to record key claim information such as asserted agency, claim basis, and any provided employment information in order to transfer Claim into ADR or ACR process
Koncar, John	5/12/2020	2.7	Review HR outreach responses to record the asserted agency and to classify claims for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/12/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment, asserted agency, and claim information.
McNulty, Emmett	5/12/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/12/2020	1.1	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	5/12/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/12/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/12/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/12/2020	2.3	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/12/2020	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/12/2020	2.8	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/12/2020	1.1	Prepare AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/12/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	5/12/2020	1.8	Prepare AP lease claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/12/2020	1.6	Prepare AP equipment claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/12/2020	2.8	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/12/2020	2.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/12/2020	1.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	5/12/2020	1.1	Review six bondholder claims Omnibus Exhibits for July hearing objections
Zeiss, Mark	5/12/2020	1.9	Prepare six bondholder claims Omnibus Exhibits for July hearing objections
Carter, Richard	5/13/2020	1.3	Review/document claim tracker for claims requiring additional information from claimants in order to fully reconcile.
Carter, Richard	5/13/2020	2.9	Review/document 32 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/13/2020	2.7	Review claims drafted to July omnibus exhibits for accuracy; provide feedback to director of any issues noted.
Collier, Laura	5/13/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/13/2020	2.7	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/13/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/13/2020	0.7	Analyze draft omnibus objection exhibits to confirm proper placement of Claims on objections
DiNatale, Trevor	5/13/2020	1.9	Review HR claim detail to determine potential duplication for upcoming omnibus objections
DiNatale, Trevor	5/13/2020	1.7	Prepare report highlighting newly reclassified litigation claims for master tracker to be sent to Commonwealth agencies
DiNatale, Trevor	5/13/2020	2.6	Analyze HR claim detail to determine potential duplication for upcoming omnibus objections
Harmon, Kara	5/13/2020	0.8	Analyze public employee Claims with supporting documents to capture agency and confirm asserted basis for transition into ACR

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/13/2020	0.1	Analyze public employee Claim asserting administrative case to categorize for ACR process
Harmon, Kara	5/13/2020	0.4	Review file from A. Bargoot related to joinder motion Claims in order to prepare response to open items
Harmon, Kara	5/13/2020	0.9	Analyze questions from E. Waters related to Public Employee/Pension Claims for the ACR process
Harmon, Kara	5/13/2020	0.6	Review draft exhibits for July omnibus objections to provide comments to M. Zeiss related to modifications
Harmon, Kara	5/13/2020	0.7	Analyze master litigation file against current Claims register to prepare analysis of duplicate / inactive Claims for removal
Herriman, Jay	5/13/2020	2.2	Review materials related to federal litigation claims in prep of placing claims into ADR process
Herriman, Jay	5/13/2020	2.7	Review claims to be included on July Omnibus objection
Koncar, John	5/13/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/13/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/13/2020	3.1	Examine filed claim documents, outreach responses, and any supporting documentation to record key claim information such as asserted agency, claim basis, and any provided employment information in order to transfer Claim into ADR or ACR process
McNulty, Emmett	5/13/2020	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/13/2020	0.7	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	5/13/2020	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/13/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/13/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/13/2020	2.9	Prepare AP equipment claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/13/2020	2.8	Prepare AP lease claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/13/2020	2.4	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/13/2020	1.9	Prepare AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/13/2020	3.2	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/13/2020	2.2	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/13/2020	2.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/13/2020	1.8	Prepare eleven Omnibus Exhibits for July hearing objections
Zeiss, Mark	5/13/2020	1.2	Review eleven Omnibus Exhibits for July hearing objections
Zeiss, Mark	5/13/2020	0.4	Prepare translation request for July Bondholder Omnibus objection exhibits for Prime Clerk processing
Carter, Richard	5/14/2020	2.8	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/14/2020	0.4	Review comments from director regarding claims to be sent to administrative claims process.
Carter, Richard	5/14/2020	1.7	Review/document 12 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/14/2020	1.4	Review HR-related claim with 300 pages of support to determine categorization of reconciliation.
Collier, Laura	5/14/2020	2.2	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/14/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/14/2020	2.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/14/2020	0.8	Update claim objection reasons for upcoming omnibus objections
DiNatale, Trevor	5/14/2020	2.1	Review Claims asserted agency detail for proper categorization for ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/14/2020	1.8	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/14/2020	0.9	Perform updates to upcoming omnibus objection reason detail per comments from counsel
DiNatale, Trevor	5/14/2020	0.2	Prepare updated omnibus objection tracker to capture Claim additions and objection reason changes per comments from Proskauer
DiNatale, Trevor	5/14/2020	1.7	Review mailing outreach response detail to determine proper ACR/ADR categorization
Erlach, Nicole	5/14/2020	1.9	Analyze reclassified litigation claims to be sent to Commonwealth agencies
Harmon, Kara	5/14/2020	0.3	Prepare follow up with T. DiNatale related to updates for Claim objections for July omnibus hearing
Harmon, Kara	5/14/2020	0.2	Analyze updated draft objection exhibits to confirm accuracy in exhibit objection language for July omnibus hearing
Harmon, Kara	5/14/2020	0.4	Prepare updated master workbook of outstanding trade Claims for Commonwealth review to incorporate notes on emails sent to vendors for additional information
Harmon, Kara	5/14/2020	0.6	Analyze new invoice information provided by Commonwealth creditors to prepare Claims reconciliation workbooks for distribution to individual agencies
Harmon, Kara	5/14/2020	1.4	Analyze 25 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/14/2020	1.7	Analyze 34 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/14/2020	2.4	Analyze 40 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Herriman, Jay	5/14/2020	2.3	Review litigation claims and associated responses from the DOJ to determine next steps in the ADR process
Koncar, John	5/14/2020	0.7	Prepare a summary of proposed categorization and claim information updates related to HR and Legal claims for which outreach responses have been submitted.
Koncar, John	5/14/2020	0.4	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	5/14/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/14/2020	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/14/2020	0.6	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	5/14/2020	2.3	Review claim reconciliation workbook for AP claim with over 1000 separate invoices
McNulty, Emmett	5/14/2020	1.4	Continue preparation claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/14/2020	2.9	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/14/2020	1.4	Prepare AP lease claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/14/2020	2.3	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/14/2020	2.7	Prepare AP equipment claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/14/2020	2.2	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/14/2020	1.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/14/2020	1.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/14/2020	1.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/14/2020	0.4	Review bondholder claims by CUSIP for proper reconciliation, objection reasons
Zeiss, Mark	5/14/2020	0.8	Review Proskauer mailing responses scans from claimants for proper reconciliation of Deficient claims objections
Zeiss, Mark	5/14/2020	1.4	Revise June Omnibus Exhibits for Incorrect Debtor, Deficient per review notes
Zeiss, Mark	5/14/2020	1.2	Review Prime Clerk docket responses from claimants for proper reconciliation of Deficient claims objections
Zeiss, Mark	5/14/2020	1.8	Review weekly Prime Clerk mailing responses from claimants for proper reconciliation of Deficient claims objections

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/15/2020	2.3	Review/document 25 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/15/2020	2.9	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/15/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/15/2020	2.1	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/15/2020	1.8	Analyze Claims with supplemental outreach responses to determine proper categorization for Claims / prepare for further reconciliation OR transfer into ACR
Collier, Laura	5/15/2020	0.8	Review supplemental outreach data for asserted litigation Claims to prepare documents for inclusion in master litigation workbook
DiNatale, Trevor	5/15/2020	2.7	Prepare summary report of class action litigation report for Proskauer review
DiNatale, Trevor	5/15/2020	1.6	Review class action case number detail to determine parent child claim relationship
DiNatale, Trevor	5/15/2020	2.2	Analyze class action litigation detail for parent and child relationship detail for future objections
DiNatale, Trevor	5/15/2020	2.4	Update summary report of class action litigation report for Proskauer review
DiNatale, Trevor	5/15/2020	1.1	Review newly filed claim detail to determine proper reconciliation categorization
Harmon, Kara	5/15/2020	1.7	Analyze new supplemental mailing responses to categorize Claims for ACR or ADR process
Harmon, Kara	5/15/2020	1.6	Analyze 32 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/15/2020	0.7	Analyze master litigation file to begin preparation of agency level detail for transfer to Commonwealth for further review
Harmon, Kara	5/15/2020	0.4	Prepare modifications to litigation report related to joinder motion per comments from Proskauer
Harmon, Kara	5/15/2020	0.5	Analyze new invoice information provided by Commonwealth creditors to prepare Claims reconciliation workbooks for distribution to individual agencies
Herriman, Jay	5/15/2020	2.2	Review claim objection responses from April filing to determine if claim should be placed into ACR or if the objection should move forward

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/15/2020	2.3	Review claim reconciliation workbook for AP claim with over 500 separate invoices
McNulty, Emmett	5/15/2020	3.2	Review claim reconciliation workbook for AP claim with over 1000 separate invoices
McNulty, Emmett	5/15/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/15/2020	1.3	Review AP claims reconciliation workbooks to ensure all invoices and contracts have been properly reported for an AP claim with over 500 separate invoices
McNulty, Emmett	5/15/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/15/2020	0.9	Prepare AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/15/2020	1.2	Prepare AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/15/2020	1.9	Prepare AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/15/2020	2.3	Prepare AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/15/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/15/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/15/2020	1.8	Draft June Bondholder Omnibus Exhibits in Spanish from Prime Clerk completed translation file
Zeiss, Mark	5/15/2020	1.6	Review April Omnibus Exhibit claimant mailing, docket responses for disposition for claim as ACR, ADR, etc
Zeiss, Mark	5/15/2020	1.2	Review June Omnibus Exhibit claimant mailing, docket responses for disposition for claim as ACR, ADR, etc
Zeiss, Mark	5/15/2020	0.8	Draft June Omnibus Exhibit claimant mailing, docket responses report for Proskauer indicating response disposition for claim as ACR, ADR, etc
Zeiss, Mark	5/15/2020	0.4	Draft June Non-Bondholder Omnibus Exhibits translation request for Prime Clerk

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	5/15/2020	0.9	Revise April Omnibus Exhibit claimant mailing, docket responses report for Proskauer indicating response disposition for claim as ACR, ADR, etc
Carter, Richard	5/16/2020	1.8	Review/document 13 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
DiNatale, Trevor	5/16/2020	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	5/16/2020	2.1	Analyze litigation proofs of claim to update master tracker to be sent to Commonwealth agencies
Harmon, Kara	5/16/2020	0.6	Begin analysis of class action litigation Claims from T. DiNatale to summarize for Proskauer
Harmon, Kara	5/16/2020	1.8	Analyze 30 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Waters, Erik	5/16/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
DiNatale, Trevor	5/17/2020	0.2	Participate in discussion with T. DiNatale and K. Harmon related to joinder motion filed for class action litigation Claims
DiNatale, Trevor	5/17/2020	0.6	Update summary report of class action litigation report for Proskauer review
DiNatale, Trevor	5/17/2020	1.9	Update summary report of class action litigation report for Proskauer review
Harmon, Kara	5/17/2020	0.4	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/17/2020	2.6	Prepare updated analysis of Class action litigation claims per request from Proskauer
McNulty, Emmett	5/17/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/17/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/17/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/17/2020	1.9	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/17/2020	0.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/18/2020	2.4	Review/document 27 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/18/2020	2.6	Review/document 29 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/18/2020	3.1	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/18/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/18/2020	2.5	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/18/2020	2.2	Perform analysis on asserted agency detail to ensure standardization across case number detail
DiNatale, Trevor	5/18/2020	0.9	Analyze litigation Claims to determine asserted case number detail for transfer to Commonwealth, ERS and HTA for further reconciliation
DiNatale, Trevor	5/18/2020	1.2	Perform analysis on asserted agency detail to ensure standardization across case number detail
DiNatale, Trevor	5/18/2020	1.6	Analyze litigation Claim master tracker detail to ensure proper categorization for transfer of data to the Commonwealth
DiNatale, Trevor	5/18/2020	2.4	Analyze litigation Claim master tracker detail to ensure proper categorization for transfer of data to the Commonwealth
DiNatale, Trevor	5/18/2020	2.1	Prepare analysis of master litigation tracker to bucket Claims based upon type of litigation per request from Proskauer
DiNatale, Trevor	5/18/2020	2.8	Analyze litigation Claims to determine asserted case number detail for transfer to Commonwealth, ERS and HTA for further reconciliation
Erlach, Nicole	5/18/2020	1.1	Analyze litigation proofs of claim to reconcile with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/18/2020	1.5	Analyze newly classified litigation proofs of claim to merge with master litigation data to send to Commonwealth agencies
Erlach, Nicole	5/18/2020	0.9	Analyze litigation proofs of claim to extract claim information to merge with the master litigation data for Commonwealth agencies
Harmon, Kara	5/18/2020	0.3	Analyze master litigation tracker to begin preparation of agency level files for further review by HTA
Harmon, Kara	5/18/2020	1.1	Analyze master litigation tracker to begin preparation of agency level files for further review by ERS

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/18/2020	0.1	Analyze additional questions from Proskauer related to class action litigation cases to prepare updated master tracker
Harmon, Kara	5/18/2020	0.9	Analyze master litigation tracker to begin preparation of agency level files for further review by Commonwealth
Harmon, Kara	5/18/2020	0.4	Analyze questions from E. Waters related to Public Employee/Pension Claims for the ACR process to prepare recommendations for next steps for reconciliation
Harmon, Kara	5/18/2020	0.7	Prepare workbook of administrative Claims per request from J. Herriman related to report for UCC advisors
Harmon, Kara	5/18/2020	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/18/2020	1.2	Analyze comments from Proskauer related to class action litigation to prepare response related to master Claims filed for the class
Harmon, Kara	5/18/2020	2.2	Analyze 39 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Herriman, Jay	5/18/2020	0.4	Update UCC Claims reconciliation status presentation per comments from Proskauer
Herriman, Jay	5/18/2020	1.7	Review supplemental claims outreach responses as provided by Prime Clerk to determine if sufficient to move forward with claim reconciliation
Hertzberg, Julie	5/18/2020	0.5	Review final updated UCC Claims reconciliation status presentation
McNulty, Emmett	5/18/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/18/2020	1.4	Review claim reconciliation workbooks for population of 5 AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/18/2020	2.4	Review claim reconciliation workbook for AP claim with over 400 separate invoices
McNulty, Emmett	5/18/2020	2.7	Review claim reconciliation workbooks for population of 17 AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/18/2020	3.1	Review claim reconciliation workbooks for population of 10 AP claims being sent to Commonwealth for final reconciliation
Wadzita, Brent	5/18/2020	0.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	5/18/2020	1.2	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/18/2020	2.3	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	2.8	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	2.9	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	1.1	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	1.9	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/18/2020	1.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/18/2020	1.2	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Waters, Erik	5/18/2020	2.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/18/2020	0.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Wirtz, Paul	5/18/2020	1.4	Analyze master litigation Claims workbook to track Claims by asserted agency in order to prepare for further reconciliation
Zeiss, Mark	5/18/2020	1.8	Draft bondholder claims objections per Proskauer memo
Zeiss, Mark	5/18/2020	0.6	Draft report of claims whose basis asserts legal cases by case number
Zeiss, Mark	5/18/2020	2.1	Draft five additional bondholder Omnibus Exhibits for the July hearing
Zeiss, Mark	5/18/2020	1.2	Revise July bondholder claims Omnibus report for Proskauer review
Carter, Richard	5/19/2020	2.1	Review/document 19 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/19/2020	2.8	Review/document 32 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/19/2020	2.7	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	5/19/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/19/2020	1.6	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/19/2020	2.6	Prepare analysis of litigation Claim detail and asserted case number detail for PrimeClerk review
DiNatale, Trevor	5/19/2020	0.7	Prepare analysis of litigation Claim detail and asserted case number detail for PrimeClerk review
DiNatale, Trevor	5/19/2020	1.2	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/19/2020	1.4	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
DiNatale, Trevor	5/19/2020	1.6	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/19/2020	1.7	Analyze newly classified litigation claim detail for updated parent/child class action claim relationship
DiNatale, Trevor	5/19/2020	1.9	Update master litigation Claims tracker to bucket Claims based upon type of litigation per request from Proskauer
Erlach, Nicole	5/19/2020	1.1	Analyze litigation proofs of claim for asserted case numbers to prepare master litigation data for Commonwealth agencies
Harmon, Kara	5/19/2020	1.9	Analyze 32 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/19/2020	2.9	Analyze 46 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/19/2020	1.4	Analyze new supplemental outreach reports from Prime Clerk to track new responses for A&M review and reconciliation
Harmon, Kara	5/19/2020	0.8	Review public employee Claims from E. Waters to prepare response related to next steps for reconciliation / categorization for ACR process
Harmon, Kara	5/19/2020	0.9	Prepare updated class action litigation analysis per comments received from Proskauer
Harmon, Kara	5/19/2020	0.6	Prepare modifications to master litigation workbook for the Commonwealth agencies to remove Claims per Proskauer comments related to class action cases
Harmon, Kara	5/19/2020	0.3	Prepare workbook of deficient Claims with new mailing responses to be removed from draft July omnibus objections
Harmon, Kara	5/19/2020	0.4	Analyze workbook of asserted litigation Claims from T. DiNatale to prepare comments related to medications in reporting for Commonwealth ease of review

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/19/2020	0.3	Participate in conference call with J. Herriman related to master litigation workbook for Commonwealth reconciliation
Herriman, Jay	5/19/2020	1.1	Review updated analysis related to litigation claims to determine next steps in ADR process
Herriman, Jay	5/19/2020	1.7	Review claims to be included on Omnibus objections filed for hearing in July
Herriman, Jay	5/19/2020	0.3	Participate in conference call with K. Harmon related to master litigation workbook for Commonwealth reconciliation
Hertzberg, Julie	5/19/2020	1.3	Prepare for call with J. Herriman re: preparation of Omnibus Objections
McNulty, Emmett	5/19/2020	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/19/2020	2.7	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	2.6	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	2.2	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	1.9	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/19/2020	0.8	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/19/2020	1.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/19/2020	2.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/19/2020	1.1	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/19/2020	0.8	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Waters, Erik	5/19/2020	0.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Wirtz, Paul	5/19/2020	1.3	Analyze master litigation Claims workbook to track Claims by asserted agency in order to prepare for further reconciliation
Zeiss, Mark	5/19/2020	0.4	Prepare reports for Proskauer for conflicts list for July Omnibus Exhibits
Zeiss, Mark	5/19/2020	0.8	Review new bondholder claims by CUSIP for proper reconciliation and next steps
Carter, Richard	5/20/2020	3.1	Review/document 35 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/20/2020	2.7	Review/document 22 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/20/2020	0.6	Review claim reconciliation notes/questions provided by analysts for discussion.
Collier, Laura	5/20/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/20/2020	2.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/20/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/20/2020	1.7	Review contract claim detail for proper categorization of ADR Claims process
DiNatale, Trevor	5/20/2020	0.9	Update analysis of litigation Claim detail and asserted case number detail for PrimeClerk review
DiNatale, Trevor	5/20/2020	1.3	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	5/20/2020	0.8	Analyze litigation proofs of claim to reconcile with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/20/2020	1.3	Analyze litigation proofs of claim to extract claim information to merge with the master litigation data for Commonwealth agencies
Erlach, Nicole	5/20/2020	1.6	Analyze litigation proofs of claim to reconcile asserted case numbers with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/20/2020	1.9	Review litigation proofs of claim to identify asserted case numbers for the master litigation data file to send to Commonwealth agencies
Erlach, Nicole	5/20/2020	1.8	Prepare master list of litigation claims with asserted case numbers to be reviewed by Commonwealth agencies
Harmon, Kara	5/20/2020	1.5	Analyze 26 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/20/2020	0.3	Prepare follow up with B. Wadzita related to docket responses for omnibus objections
Harmon, Kara	5/20/2020	0.5	Analyze workbook for weekly Claims triage to prepare comments for T. DiNatale related to updates for waterfall reporting
Harmon, Kara	5/20/2020	0.6	Analyze Claim reconciliation questions for Public Employee Claims from E. McNulty to provide feedback for categorization into ACR process
Harmon, Kara	5/20/2020	0.8	Analyze Claims from T. DiNatale related to asserted contracts to prepare next steps for Claims reconciliation
Harmon, Kara	5/20/2020	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/20/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/20/2020	1.4	Analyze pension claims to prepare comments for T. DiNatale related to updates for Claims asserting both pension and public employee liabilities
Harmon, Kara	5/20/2020	1.6	Analyze updated public employee Claims file from R. Carter to prepare consolidated report of Claims ready for ACR
Harmon, Kara	5/20/2020	0.2	Analyze Claim for creditor asserting personal loan from Commonwealth to prepare follow up on potential no liability objection with Proskauer
Harmon, Kara	5/20/2020	0.4	Analyze Claim for creditor requesting claim cancellation to prepare follow up on potential no liability objection with Proskauer

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/20/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/20/2020	2.3	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/20/2020	1.6	Review claim reconciliation workbooks for population of 5 AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/20/2020	1.1	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/20/2020	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/20/2020	2.3	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/20/2020	0.9	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/20/2020	1.6	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/20/2020	1.8	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/20/2020	1.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/20/2020	2.3	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Waters, Erik	5/20/2020	2.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/20/2020	1.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Wirtz, Paul	5/20/2020	2.2	Continue analysis of litigation Claims to prepare summary of asserted case numbers for A&M and Proskauer review
Zeiss, Mark	5/20/2020	0.6	Prepare memo for Proskauer re: bond CUSIP objection reason, prior research
Zeiss, Mark	5/20/2020	1.8	Review Prime Clerk mailing responses for claimants on Deficient Omnibus Exhibits for proper reconciliation
Zeiss, Mark	5/20/2020	0.3	Prepare translation request workbook for Prime Clerk per second round of July Bondholder Omnibus Exhibits
Zeiss, Mark	5/20/2020	0.1	Prepare memo for Prime Clerk for undeliverable mailings per Proskauer comments

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	5/20/2020	1.3	Revise July Deficient Omnibus Exhibit removing claimants whose mailings were undeliverable per Proskauer
Zeiss, Mark	5/20/2020	1.1	Review UCC mailing scans received from claimants on Deficient Omnibus Exhibits in order to determine proper reconciliation
Zeiss, Mark	5/20/2020	1.2	Review Prime Clerk docket responses for claimants on Deficient Omnibus Exhibits for proper reconciliation
Zeiss, Mark	5/20/2020	0.8	Prepare memo for Proskauer re: undeliverable mail data from Prime Clerk for all relevant Omnibus Exhibits
Zeiss, Mark	5/20/2020	0.9	Revise July Bondholder Omnibus Exhibit per Proskauer comments on reasons for objections
Carter, Richard	5/21/2020	0.6	Prepare updated master claim reconciliation tracker spreadsheet to include additional claims reviewed.
Carter, Richard	5/21/2020	2.9	Review/document 24 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/21/2020	1.8	Prepare/send emails for 3 claims requiring additional reconciliation information from the claimants.
Carter, Richard	5/21/2020	2.1	Prepare/send emails for 6 claims requiring additional reconciliation information from the claimants.
Collier, Laura	5/21/2020	2.2	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/21/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/21/2020	1.9	Analyze supplemental outreach responses to determine next steps for HR claims
Erlach, Nicole	5/21/2020	2.3	Review newly classified litigation proofs of claim to identify asserted case numbers for the master litigation data file to be reviewed by Commonwealth agencies
Erlach, Nicole	5/21/2020	1.7	Analyze litigation proofs of claim to reconcile asserted case numbers with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/21/2020	1.4	Review newly classified litigation proofs of claim to identify asserted case numbers for reconciliation against litigation data provided by the Department of Justice
Harmon, Kara	5/21/2020	2.8	Continue preparation of miscellaneous Claims analysis for discussion with J. Herriman and Commonwealth related to next step for Claims
Harmon, Kara	5/21/2020	0.9	Continue analysis of litigation master Claims workbook to standardize case numbers for ease of transfer into ACR process

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/21/2020	1.8	Analyze 27 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/21/2020	0.3	Analyze questions from E. Waters related to public employee Claims to prepare recommendations for next steps for reconciliation
Harmon, Kara	5/21/2020	1.2	Analyze 15 public employee Claims to capture asserted agency for ease of transfer into ACR process / confirm proper categorization of Claim
Harmon, Kara	5/21/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/21/2020	0.6	Review updated master litigation workbook provided by T. DiNatale to provide comments related to additional clean up for Commonwealth analysis
Harmon, Kara	5/21/2020	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/21/2020	0.5	Analyze asserted agencies from AP trade Claims to consolidate for transfer to Commonwealth for additional reconciliation
McNulty, Emmett	5/21/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/21/2020	1.7	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/21/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/21/2020	3.1	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
Waters, Erik	5/21/2020	2.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/21/2020	1.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/21/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Wirtz, Paul	5/21/2020	1.1	Continue analysis of litigation Claims to prepare summary of asserted case numbers for A&M and Proskauer review
Zeiss, Mark	5/21/2020	2.9	Review UCC mailing scans received from claimants on Deficient Omnibus Exhibits in order to determine proper reconciliation
Zeiss, Mark	5/21/2020	1.2	Prepare report for Proskauer detailing claimants without proper address, current status, next steps per Prime Clerk data

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/22/2020	1.4	Prepare/send emails for 3 claims requiring additional reconciliation information from the claimants.
Carter, Richard	5/22/2020	0.2	Prepare an updated master claim reconciliation tracker spreadsheet to include the additional 9 claims reviewed.
Carter, Richard	5/22/2020	0.6	Review claimant emails received to determine if additional information is required.
Carter, Richard	5/22/2020	1.3	Review additional claim reconciliation emails to determine additional information required.
Collier, Laura	5/22/2020	1.4	Analyze litigation Claims to capture asserted litigation case numbers and agencies for transfer to Commonwealth for further reconciliation
Collier, Laura	5/22/2020	1.4	Update master workbook of supplemental outreach responses to latest register waterfalls
Collier, Laura	5/22/2020	1.9	Analyze Claims with supplemental outreach responses to determine proper categorization for Claims / prepare for further reconciliation OR transfer into ACR
Collier, Laura	5/22/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/22/2020	2.2	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/22/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	5/22/2020	0.4	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/22/2020	0.6	Review additional undeliverable mailings received from Prime Clerk to remove Claims from proposed July omnibus objections
Harmon, Kara	5/22/2020	0.7	Analyze waterfall analysis to highlight Claims needing further reconciliation / resolution to enter into ADR/ACR process
Harmon, Kara	5/22/2020	0.5	Analyze new supplemental data received from creditor reach out to determine if enough detail is provided for Commonwealth review
Harmon, Kara	5/22/2020	0.8	Continue preparation of miscellaneous Claims analysis for discussion with J. Herriman and Commonwealth related to next step for Claims
Harmon, Kara	5/22/2020	1.1	Analyze 13 public employee Claims to capture asserted agency for ease of transfer into ACR process / confirm proper categorization of Claim
Harmon, Kara	5/22/2020	1.4	Analyze 29 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/22/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/22/2020	1.1	Review AP claims reconciliation workbooks for population of 11 AP claims
McNulty, Emmett	5/22/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/22/2020	2.1	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/22/2020	2.3	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Waters, Erik	5/22/2020	2.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/22/2020	1.2	Review Proskauer March Omnibus Exhibit confer notes for claimants, marking related claims as necessary for ACR, ADR next steps
Zeiss, Mark	5/22/2020	0.8	Review Prime Clerk docket responses for claimants on Deficient Omnibus Exhibits for proper reconciliation
Zeiss, Mark	5/22/2020	1.1	Draft July non-bondholder Omnibus Exhibits for Spanish translations
Zeiss, Mark	5/22/2020	1.4	Draft report of undeliverable mail for April, June Omnibus exhibits per Prime Clerk data
Zeiss, Mark	5/22/2020	0.9	Review July non-bondholder Omnibus Exhibits for Spanish translations
Zeiss, Mark	5/22/2020	0.4	Prepare memo for Proskauer re: claimant response, response documents, ACR determination
McNulty, Emmett	5/23/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/23/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/23/2020	1.7	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
Herriman, Jay	5/24/2020	0.3	Review weekly workstream tracker for status of claims reconciliation
Herriman, Jay	5/24/2020	0.4	Review claims waterfall report in prep of sending to AAFAF and counsel
Hertzberg, Julie	5/24/2020	0.2	Review weekly workstream update

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/25/2020	0.4	Analyze income tax and public employee Claims from E. Waters to provide recommendations for next steps for reconciliation
McNulty, Emmett	5/25/2020	1.3	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Carter, Richard	5/26/2020	0.9	Prepare/send correspondence to Prime Clerk requesting translations of support in claims in order to determine next steps in reconciliation.
Carter, Richard	5/26/2020	1.2	Review/prepare correspondence to Commonwealth/Claimant to request additional information regarding reconciliation.
Carter, Richard	5/26/2020	1.3	Prepare/send correspondence to internal team for reclassification of certain claims based on review of support.
Carter, Richard	5/26/2020	1.9	Review list of miscellaneous claims in order to determine if English translation requests are required to determine full basis of claim.
Collier, Laura	5/26/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/26/2020	2.4	Reconcile waterfalls of tax claims from master file to most recent register to identify any potential anomalies
Collier, Laura	5/26/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/26/2020	1.6	Update HR Claim reconciliation detail for proper categorization for ACR process
DiNatale, Trevor	5/26/2020	1.1	Perform analysis on asserted agency detail to ensure standardization across ACR process
Erlach, Nicole	5/26/2020	0.9	Analyze litigation claims to be reconciled with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/26/2020	1.3	Review newly identified litigation claims to ensure proper claim classification for further reconciliation
Erlach, Nicole	5/26/2020	1.6	Analyze newly classified litigation claims to identify asserted case numbers to be merged with the master litigation file for Commonwealth agencies
Harmon, Kara	5/26/2020	1.6	Continue analysis of miscellaneous Claims to categorize for Commonwealth review in order to determine next steps for reconciliation
Harmon, Kara	5/26/2020	2.3	Continue analysis of miscellaneous Claims to categorize for Commonwealth review in order to determine next steps for reconciliation
Harmon, Kara	5/26/2020	1.2	Prepare analysis of unresolved income tax refunds / credits for ACR process and Commonwealth review
Harmon, Kara	5/26/2020	0.4	Prepare workbook of asserted unclaimed property Claims for review by R. Colon

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/26/2020	3.2	Continue analysis of miscellaneous Claims to categorize for Commonwealth review in order to determine next steps for reconciliation
McNulty, Emmett	5/26/2020	0.8	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
McNulty, Emmett	5/26/2020	1.4	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
McNulty, Emmett	5/26/2020	2.1	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/26/2020	2.9	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/26/2020	3.1	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/26/2020	2.7	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/26/2020	2.2	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/26/2020	2.3	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/26/2020	2.4	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/26/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Waters, Erik	5/26/2020	1.1	Analyze claims categorized as "Accounts Payable" to capture asserted agency for transfer to Commonwealth for further reconciliation
Zeiss, Mark	5/26/2020	0.7	Revise July No Liability Omnibus Exhibits removing claims as indicated by Proskauer
Zeiss, Mark	5/26/2020	1.2	Revise July Bondholder Omnibus Exhibits for Spanish language exhibits
Carter, Richard	5/27/2020	0.2	Update claim in the claims management system based on reconciliation information provided by the Commonwealth.
Carter, Richard	5/27/2020	0.9	Review/document 5 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/27/2020	1.2	Update master claim reconciliation tracker based on recent reviews.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/27/2020	1.9	Review/prepare correspondence to Commonwealth/Claimant to request additional information regarding 3 claim reconciliations.
Collier, Laura	5/27/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/27/2020	3.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/27/2020	2.1	Analyze HR Claim mailing response detail to determine proper reconciliation for the ACR process
DiNatale, Trevor	5/27/2020	1.8	Review newly classified litigation claim detail to determine proper asserted case detail for reconciliation process
Erlach, Nicole	5/27/2020	1.1	Prepare list of newly identified litigation claims to be merged with master litigation data for review by Commonwealth agencies
Harmon, Kara	5/27/2020	0.3	Analyze savings note Claims from E. Waters to reclassify and incorporate in miscellaneous Claims workbook for review with Proskauer
Harmon, Kara	5/27/2020	0.5	Analyze questions from E. Waters related to Go notes and Claims filed by public employees to prepare recommendations for next steps for reconciliation
Harmon, Kara	5/27/2020	0.8	Begin analysis of prepared claims reconciliation workbooks by agency to ensure all Claims with supporting documents are ready to be sent to Commonwealth
Harmon, Kara	5/27/2020	0.6	Analyze 13 public employee Claims to capture asserted agency for ease of transfer into ACR process / confirm proper categorization of Claim
Harmon, Kara	5/27/2020	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/27/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/27/2020	1.6	Analyze new supplemental mailing responses to categorize Claims for ACR or ADR process
Harmon, Kara	5/27/2020	1.7	Analyze 21 supplemental mailing responses to categorize Claims for further reconciliation - capturing asserted agency and litigation case numbers, as applicable
Harmon, Kara	5/27/2020	0.4	Prepare updated master accounts payable Claims tracker to highlight additional Claims sent back to creditors related to requests for copies of invoices and contracts for Commonwealth review
Herriman, Jay	5/27/2020	1.3	Review of tax and miscellaneous claims analysis in prep of call related to same
McNulty, Emmett	5/27/2020	1.7	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/27/2020	1.9	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/27/2020	1.6	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/27/2020	2.1	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/27/2020	1.9	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	2.4	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	3.2	Analyze AP trade vendor claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	1.4	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	2.2	Analyze AP building contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/27/2020	2.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/27/2020	2.6	Analyzing litigation claims including bifurcating claims between asserted agencies
Zeiss, Mark	5/27/2020	1.9	Review Proskauer meet and confer notes for claimant responses on Deficient Omnibus Exhibits for next reconciliation steps including ACR, ADR
Zeiss, Mark	5/27/2020	1.2	Review Prime Clerk weekly mailing response file for claimant responses on Deficient Omnibus Exhibits for next reconciliation steps including ACR, ADR
Zeiss, Mark	5/27/2020	1.1	Prepare review files for July Bondholder Omnibus Exhibits for approval for filing
Zeiss, Mark	5/27/2020	0.1	Review Prime Clerk claimant address updates for remaining claimants with no proper address, disposition, next steps
Zeiss, Mark	5/27/2020	0.7	Review noteholder claims for savings notes for proper reconciliation of claims
Zeiss, Mark	5/27/2020	0.9	Prepare review files for July Non-Bondholder Omnibus Exhibits for approval for filing
Zeiss, Mark	5/27/2020	1.7	Review bondholder claims with brokerage statements determining objection basis based on individual CUSIPs listed

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/28/2020	2.9	Review/document 18 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/28/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/28/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/28/2020	3.2	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/28/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	5/28/2020	0.5	Analyze three new Claims asserting GDB saving notes for inclusion in miscellaneous Claims analysis
Harmon, Kara	5/28/2020	1.2	Analyze 39 asserted employee Claims to categorize for ACR process and capture asserted agency for ease of transfer to ERS
Harmon, Kara	5/28/2020	0.2	Analyze AP Claim from E. Waters to determine if proper documentation was provided in order to prepare claims reconciliation workbook for Commonwealth review
Harmon, Kara	5/28/2020	0.1	Analyze asserted Union Claim to prepare outreach with Proskauer to confirm inclusion in ACR process
Harmon, Kara	5/28/2020	1.4	Prepare analysis of claims with varying asserted amounts to be updated based upon supplemental outreach to send to Prime Clerk
Harmon, Kara	5/28/2020	0.7	Analyze listing of new asserted agencies from L. Collier to provide comments for agencies on master list in order to bifurcate between Title III and Non-Title III agencies
Harmon, Kara	5/28/2020	0.6	Analyze additional questions from E. Waters related to HR claims review to categorize Claims for ADR and ACR process
Harmon, Kara	5/28/2020	0.4	Prepare comments to register changes for B. Wadzita and E. McNulty related to AP Claims reconciliation
Harmon, Kara	5/28/2020	0.1	Analyze Claims from AEELA to prepare workbook for review with Proskauer
Harmon, Kara	5/28/2020	0.9	Prepare additional Claims for inclusion in master workbook of miscellaneous Claims for review with Proskauer re: discussion on next steps for resolution
Harmon, Kara	5/28/2020	0.3	Prepare updated list of asserted agencies for Commonwealth review to determine if included in Title III proceedings
Harmon, Kara	5/28/2020	1.1	Analyze public employee Claim from R. Carter to provide guidance for ACR categorization
McNulty, Emmett	5/28/2020	1.3	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Exhibit D

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/28/2020	1.9	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.7	Analyze AP trade vendor claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.6	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.1	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.4	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/28/2020	1.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/28/2020	1.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/28/2020	1.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/28/2020	1.2	Review bondholder claims with brokerage statements determining objection basis based on individual CUSIPs listed
Zeiss, Mark	5/28/2020	0.9	Review Prime Clerk docket response file for claimant responses on Deficient Omnibus Exhibits for next reconciliation steps including ACR, ADR
Carter, Richard	5/29/2020	0.3	Update master claims reconciliation spreadsheet based on emails sent to Commonwealth requesting additional information.
Carter, Richard	5/29/2020	0.4	Review 4 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/29/2020	0.2	Review 3 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/29/2020	0.8	Review 6 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/29/2020	1.3	Review/prepare correspondences for claimants requesting additional information related to claims.
Carter, Richard	5/29/2020	1.1	Review/document 8 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	5/29/2020	0.9	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/29/2020	1.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/29/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/29/2020	1.8	Analyze pension/retirement Claims to determine proper categorization for ACR process
DiNatale, Trevor	5/29/2020	2.4	Review pension/retirement Claims to determine proper categorization for ACR process
DiNatale, Trevor	5/29/2020	1.1	Prepare population of pension/retirement Claim detail for proper ACR categorization workstream
Erlach, Nicole	5/29/2020	0.9	Review asserted pension claims to ensure proper claim classification for the ACR process
Harmon, Kara	5/29/2020	0.5	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/29/2020	0.7	Prepare 10 emails related to additional information received from vendors for AP Claims to send to Commonwealth agencies for further reconciliation
Harmon, Kara	5/29/2020	0.8	Analyze pension Claims to prepare comments for transfer into ACR / prepare for upcoming ACR pension mailing
Harmon, Kara	5/29/2020	1.2	Continue analysis of Pension Claims to prepare for upcoming ACR pension Claims mailing
Harmon, Kara	5/29/2020	1.9	Prepare final miscellaneous Claims analysis to send to Proskauer for discussion related to next steps for reconciliation
Harmon, Kara	5/29/2020	0.9	Analyze 17 asserted employee Claims to categorize for ACR process and capture asserted agency for ease of transfer to ERS
McNulty, Emmett	5/29/2020	2.1	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
McNulty, Emmett	5/29/2020	1.8	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
McNulty, Emmett	5/29/2020	1.4	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/29/2020	1.6	Analyze AP trade vendor claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/29/2020	2.1	Analyze AP building contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/29/2020	2.7	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/29/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/29/2020	2.2	Review claimant responses for claims on Deficient Omnis for June, April for reconciliation for determination for ACR, ADR or other steps required
Zeiss, Mark	5/29/2020	0.9	Prepare report of April Omnibus Exhibit responses for non-deficient claims noting nature of response, deficient claims for ADR, ACR processing
Zeiss, Mark	5/29/2020	1.2	Prepare report of June Omnibus Exhibit responses for non-deficient claims noting nature of response, deficient claims for ADR, ACR processing
Carter, Richard	5/30/2020	0.2	Review 5 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/30/2020	0.1	Review 2 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Collier, Laura	5/30/2020	0.3	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Erlach, Nicole	5/30/2020	1.2	Analyze asserted retirement claim supporting documentation to confirm proper claim categorization for ACR
Erlach, Nicole	5/30/2020	1.4	Analyze asserted pension claims to ensure proper claim categorization for the ACR process
Erlach, Nicole	5/30/2020	1.1	Review asserted pension claims to ensure proper claim classification for the ACR process
Herriman, Jay	5/30/2020	0.8	Review updated claims waterfall analysis prior to sending to AAFAF and counsel
Herriman, Jay	5/30/2020	0.4	Review workstream update presentation prior to sending to AAFAF and counsel
Hertzberg, Julie	5/30/2020	0.2	Review weekly workstream update
McNulty, Emmett	5/30/2020	2.9	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Waters, Erik	5/30/2020	2.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Carter, Richard	5/31/2020	0.3	Review 2 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/31/2020	3.2	Analyze 54 asserted pension Claims to prepare for creditor outreach related to ACR process
Zeiss, Mark	5/31/2020	0.8	Review status of claim on adjourned March Omnibus Deficient Exhibits per claimants notice of withdrawal, Prime Clerk status
Subtotal		1,357.7	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Corbett, Natalie	5/14/2020	1.3	Prepare March fee apps.
Zeiss, Mark	5/14/2020	0.6	Review of examiner comments for administration, block-billed time entries
Herriman, Jay	5/24/2020	0.3	Review final March fee application
Subtotal		2.2	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Carter, Richard	5/1/2020	0.2	Participate in conference call with K. Harmon related to review of partially unliquidated litigation claims.
DiNatale, Trevor	5/1/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
DiNatale, Trevor	5/1/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to waterfall reporting updates
Harmon, Kara	5/1/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to waterfall reporting updates
Harmon, Kara	5/1/2020	0.2	Participate in conference call with R. Carter related to review of partially unliquidated litigation claims.
Harmon, Kara	5/1/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections and undeliverable mailings
Harmon, Kara	5/1/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Herriman, Jay	5/1/2020	0.6	Call with J. Hertzberg and J. Herriman re: review status of ACR / ADR claims and upcoming objections
Herriman, Jay	5/1/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections and undeliverable mailings

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Hertzberg, Julie	5/1/2020	0.6	Call with J. Hertzberg and J. Herriman re: review status of ACR / ADR claims and upcoming objections
Zeiss, Mark	5/1/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections and undeliverable mailings
DiNatale, Trevor	5/4/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to ACR review workstream planning
Harmon, Kara	5/4/2020	0.6	Participate in meeting with B. Wadzita regarding analysis of supplemental mailing responses to determine next steps for the ACR and ADR process.
Harmon, Kara	5/4/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to ACR review workstream planning
Wadzita, Brent	5/4/2020	0.6	Participate in meeting with K. Harmon regarding analysis of supplemental mailing responses to determine next steps for the ACR and ADR process.
Carter, Richard	5/5/2020	0.2	Participate in conference call with T. DiNatale, K. Harmon and R. Carter related to ACR claim review process.
DiNatale, Trevor	5/5/2020	0.2	Participate in conference call with T. DiNatale, K. Harmon and R. Carter related to ACR claim review process
Harmon, Kara	5/5/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman regarding upcoming omnibus objections, undeliverable mail and supplemental mailing responses
Harmon, Kara	5/5/2020	0.2	Participate in conference call with T. DiNatale, K. Harmon and R. Carter related to ACR claim review process
Zeiss, Mark	5/5/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman regarding upcoming omnibus objections, undeliverable mail and supplemental mailing response
Harmon, Kara	5/6/2020	0.3	Participate in discussion with J. Berman related to outreach for undeliverable / incomplete mailing addresses
Harmon, Kara	5/6/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to July omnibus objections and Claims for the ACR process
Herriman, Jay	5/6/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to July omnibus objections and Claims for the ACR process
Carter, Richard	5/7/2020	0.4	Conference call with R. Carter and K. Harmon related to analysis of ACR claims.
DiNatale, Trevor	5/7/2020	0.3	Conference call with T. DiNatale and K. Harmon related to analysis of ACR claims
Harmon, Kara	5/7/2020	0.4	Participate in conference call with K. Harmon and E. Waters regarding analysis of ACR claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	5/7/2020	0.4	Participate in conference call with K. Harmon and E. McNulty related to analysis of the categorization of ACR claims.
Harmon, Kara	5/7/2020	0.4	Conference call with R. Carter and K. Harmon related to analysis of ACR claims.
Harmon, Kara	5/7/2020	0.3	Conference call with T. DiNatale and K. Harmon related to analysis of ACR claims
Harmon, Kara	5/7/2020	0.6	Conference call with B. Wadzita and K. Harmon regarding analysis of ACR and ADR claims.
McNulty, Emmett	5/7/2020	0.4	Participate in conference call with K. Harmon and E. McNulty related to analysis of the categorization of ACR claims
Wadzita, Brent	5/7/2020	0.6	Conference call with K. Harmon regarding analysis of ACR and ADR claims
Waters, Erik	5/7/2020	0.4	Participate in conference call with K. Harmon and E. Waters regarding analysis of ACR claims
Collier, Laura	5/8/2020	0.2	Meeting with L. Collier and J. Koncar related to weekly review of HR supplemental outreach responses and respective waterfalls
Collier, Laura	5/8/2020	0.4	Meeting with L. Collier and K. Harmon related to analysis of ACR claims
DiNatale, Trevor	5/8/2020	0.7	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/8/2020	0.7	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/8/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and unresolved bond Claims
Harmon, Kara	5/8/2020	0.4	Conference call with P. Wirtz and K. Harmon related to analysis of ACR claims.
Harmon, Kara	5/8/2020	0.4	Conference call with J. Koncar regarding analysis and categorization of ACR claims.
Harmon, Kara	5/8/2020	0.4	Meeting with L. Collier and K. Harmon related to analysis of ACR claims
Herriman, Jay	5/8/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and unresolved bond Claims
Koncar, John	5/8/2020	0.2	Meeting with L. Collier and J. Koncar related to weekly review of HR supplemental outreach responses and respective waterfalls
Koncar, John	5/8/2020	0.4	Conference call with K. Harmon regarding analysis and categorization of ACR claims.
Wirtz, Paul	5/8/2020	0.4	Conference call with P. Wirtz and K. Harmon related to analysis of ACR claims.

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Zeiss, Mark	5/8/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and unresolved bond Claims
DiNatale, Trevor	5/11/2020	0.3	Participate in discussion with T. DiNatale and K. Harmon related to joinder motion filed for class action litigation Claims
Harmon, Kara	5/11/2020	0.3	Participate in discussion with T. DiNatale related to joinder motion filed for class action litigation Claims
Harmon, Kara	5/12/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to Claims with undeliverable addresses, creditor outreach, and July omnibus objections
Herriman, Jay	5/12/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to Claims with undeliverable addresses, creditor outreach, and July omnibus objections
Zeiss, Mark	5/12/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to Claims with undeliverable addresses, creditor outreach, and July omnibus objections
DiNatale, Trevor	5/13/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to litigation claim reconciliation process
Harmon, Kara	5/13/2020	0.4	Conference call with P. Wirtz and K. Harmon related to litigation master tracker
Harmon, Kara	5/13/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to litigation claim reconciliation process
Harmon, Kara	5/13/2020	1.1	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
McNulty, Emmett	5/13/2020	1.1	Conference call with B. Wadzita and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Wadzita, Brent	5/13/2020	1.1	Conference call with E. McNulty and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Wirtz, Paul	5/13/2020	0.4	Conference call with P. Wirtz and K. Harmon related to litigation master tracker
Carter, Richard	5/14/2020	0.2	Conference call with R. Carter and E. McNulty regarding drafting creditor outreach email to gather additional AP data for preparation of AP claim reconciliation workbooks
DiNatale, Trevor	5/14/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to ACR Claim updates

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Erlach, Nicole	5/14/2020	0.2	Participate in conference call with K. Harmon related to newly reclassified litigation claims for master tracker to be sent to Commonwealth agencies
Harmon, Kara	5/14/2020	0.2	Participate in conference call with N. Erlach related to newly reclassified litigation claims for master tracker to be sent to Commonwealth agencies
Harmon, Kara	5/14/2020	0.2	Participate in conference call with T. DiNatale related to ACR Claim updates
Harmon, Kara	5/14/2020	1.0	Conference call with E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Herriman, Jay	5/14/2020	0.5	Call with B. Rosen, L. Stafford, J. Hertzberg and J. Herriman re: review of claims reconciliation status presentation
Hertzberg, Julie	5/14/2020	0.5	Call with B. Rosen, L. Stafford, J. Hertzberg and J. Herriman re: review of claims reconciliation status presentation
McNulty, Emmett	5/14/2020	0.2	Conference call with R. Carter and regarding drafting creditor outreach email to gather additional AP data for preparation of AP claim reconciliation workbooks
McNulty, Emmett	5/14/2020	1.0	Conference call with K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
DiNatale, Trevor	5/15/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to master Claims filed for class action litigation in order to prepare workbook for Proskauer
DiNatale, Trevor	5/15/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/15/2020	0.7	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford to discuss July claim objections, undeliverable mail, ACR process, and class action litigation
Harmon, Kara	5/15/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/15/2020	0.3	Participate in conference call with T. DiNatale related to master Claims filed for class action litigation in order to prepare workbook for Proskauer
Harmon, Kara	5/15/2020	1.1	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Herriman, Jay	5/15/2020	0.7	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford to discuss July claim objections, undeliverable mail, ACR process, and class action litigation
McNulty, Emmett	5/15/2020	1.1	Conference call with B. Wadzita and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Wadzita, Brent	5/15/2020	1.1	Conference call with B. Wadzita and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Wadzita, Brent	5/15/2020	1.1	Prepare AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Zeiss, Mark	5/15/2020	0.7	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford to discuss July claim objections, undeliverable mail, ACR process, and class action litigation
Harmon, Kara	5/17/2020	0.2	Participate in discussion with T. DiNatale and K. Harmon related to joinder motion filed for class action litigation Claims
DiNatale, Trevor	5/18/2020	0.6	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
DiNatale, Trevor	5/18/2020	0.2	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to master litigation tracker and agency files for Commonwealth review
DiNatale, Trevor	5/18/2020	0.2	Participate in discussion with T. DiNatale, N. Erlach and K. Harmon related to categorization of master litigation data
Erlach, Nicole	5/18/2020	0.2	Participate in discussion with T. DiNatale, N. Erlach and K. Harmon related to categorization of master litigation data
Harmon, Kara	5/18/2020	0.2	Participate in discussion with T. DiNatale, N. Erlach and K. Harmon related to categorization of master litigation data
Harmon, Kara	5/18/2020	0.2	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to master litigation tracker and agency files for Commonwealth review
Harmon, Kara	5/18/2020	0.4	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Harmon, Kara	5/18/2020	0.6	Participate in discussion with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Herriman, Jay	5/18/2020	0.3	Call with L. Stafford re: discuss changes to UCC claims reconciliation status presentation
Herriman, Jay	5/18/2020	0.2	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to master litigation tracker and agency files for Commonwealth review
Hertzberg, Julie	5/18/2020	0.2	Review suggested revisions to UCC Claims reconciliation status presentation
McNulty, Emmett	5/18/2020	0.4	Conference call with B. Wadzita and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/18/2020	0.4	Conference call with E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	5/19/2020	0.6	Participate in discussion with T. DiNatale and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Harmon, Kara	5/19/2020	0.6	Participate in discussion with T. DiNatale and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Carter, Richard	5/20/2020	1.1	Conference call with B. Wadzita, R. Carter and E. McNulty regarding AP claims which we need to reach out to the respective creditors to gain further information to ensure proper reconciliation.
DiNatale, Trevor	5/20/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, T. DiNatale, J. Berman, and C. Schepper related to filed litigation Claims and corresponding asserted case numbers
DiNatale, Trevor	5/20/2020	0.3	Participate in discussion with T. DiNatale, J. Herriman and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Harmon, Kara	5/20/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, T. DiNatale, J. Berman, and C. Schepper related to filed litigation Claims and corresponding asserted case numbers
Harmon, Kara	5/20/2020	0.3	Participate in discussion with T. DiNatale, J. Herriman and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Herriman, Jay	5/20/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, T. DiNatale, J. Berman, and C. Schepper related to filed litigation Claims and corresponding asserted case numbers
Herriman, Jay	5/20/2020	0.3	Participate in discussion with T. DiNatale, J. Herriman and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Herriman, Jay	5/20/2020	1.1	Call with J. Herriman and J. Hertzberg re: review status of ACR / ADR claims, Omni objections, and next steps in claims process
Hertzberg, Julie	5/20/2020	1.1	Call with J. Herriman and J. Hertzberg re: review status of ACR / ADR claims, Omni objections, and next steps in claims process
McNulty, Emmett	5/20/2020	1.1	Conference call with B. Wadzita and R. Carter regarding AP claims which we need to reach out to the respective creditors to gain further information to ensure proper reconciliation
Wadzita, Brent	5/20/2020	1.1	Conference call with R. Carter and E. McNulty regarding AP claims which we need to reach out to the respective creditors to gain further information to ensure proper reconciliation
Harmon, Kara	5/22/2020	0.5	Participate in conference call with M Zeiss, K. Harmon, J. Herriman, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and bond claims
Herriman, Jay	5/22/2020	0.5	Participate in conference call with M Zeiss, K. Harmon, J. Herriman, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and bond claims

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Zeiss, Mark	5/22/2020	0.5	Participate in conference call with M Zeiss, K. Harmon, J. Herriman, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and bond claims
Harmon, Kara	5/26/2020	0.4	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/26/2020	0.4	Conference call with B. Wadzita and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/26/2020	0.4	Conference call with E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Carter, Richard	5/27/2020	0.4	Conference call with K. Harmon and R. Carter related to unreconciled accounts payable Claims
Harmon, Kara	5/27/2020	0.1	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Harmon, Kara	5/27/2020	0.4	Conference call with K. Harmon and R. Carter related to unreconciled accounts payable Claims
Harmon, Kara	5/27/2020	0.2	Conference call with B. Wadzita and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/27/2020	0.2	Conference call with K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
DiNatale, Trevor	5/29/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/29/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/29/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch regarding miscellaneous Claims analysis, responses to omnibus objections, and pension letters for ACR process
Herriman, Jay	5/29/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch regarding miscellaneous Claims analysis, responses to omnibus objections, and pension letters for ACR process
Zeiss, Mark	5/29/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch regarding miscellaneous Claims analysis, responses to omnibus objections, and pension letters for ACR process
Subtotal		56.4	

Exhibit D

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
May 1, 2020 through May 31, 2020***

Grand Total

1,416.3

Exhibit E

*Commonwealth of Puerto Rico
Summary of Expense Detail by Category
May 1, 2020 through May 31, 2020*

<i><u>Expense Category</u></i>	<i><u>Sum of Expenses</u></i>
Other	\$2,484.24
<hr/>	
<i>Total</i>	<i>\$2,484.24</i>

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
May 1, 2020 through May 31, 2020***

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	5/30/2020	\$2,484.24	CMS Monthly Data Storage Fee
Expense Category Total		\$2,484.24	
<i>Grand Total</i>		<u>\$2,484.24</u>	

Exhibit E

**ALVAREZ & MARSAL NORTH AMERICA, LLC
PROFESSIONAL SERVICES TIME DETAIL FOR THE SIXTH INTERIM
FEE APPLICATION PERIOD
FEBRUARY 1, 2020 THROUGH MAY 31, 2020**

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/1/2020	0.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/1/2020	2.2	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Koncar, John	2/1/2020	0.9	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/1/2020	0.3	Analyze filed governmental claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/1/2020	0.8	Analyze filed governmental claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/1/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Koncar, John	2/2/2020	1.9	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/2/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Carter, Richard	2/3/2020	1.2	Review/prepare follow up correspondence for Commonwealth re: copies of invoices received from vendors.
Erlach, Nicole	2/3/2020	1.7	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.7	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	2.1	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.3	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	0.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.4	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/3/2020	1.1	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Harmon, Kara	2/3/2020	0.4	Analyze updated workbook of claims with no contact information from Prime Clerk
Harmon, Kara	2/3/2020	0.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/3/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/3/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/3/2020	0.3	Prepare updated master workbook of claims with no addresses per discussions with Prime Clerk
Harmon, Kara	2/3/2020	0.2	Prepare follow up with Prime Clerk related to claims with no contact information
Herriman, Jay	2/3/2020	1.8	Review responses to deficient claims objections in prep of call with counsel
Herriman, Jay	2/3/2020	1.2	Review listing of claims provided by Prime Clerk which did not include notice information, follow up with questions
Hertzberg, Julie	2/3/2020	0.4	Review summary of claims missing notice information and determine approach re: objection process
Hertzberg, Julie	2/3/2020	2.6	Review of updated claims analysis and reconciliation of AP and litigation claims and strategy for ADR/ACR
Koncar, John	2/3/2020	1.8	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	2.8	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	1.2	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	1.9	Analyze filed tax claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/3/2020	1.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/3/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/3/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/3/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/3/2020	2.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/3/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/3/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/3/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/3/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/3/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/3/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/3/2020	2.1	Review litigation claims to determine next steps for agency review
Wirtz, Paul	2/3/2020	1.9	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/3/2020	2.3	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/3/2020	2.8	Analyze litigation claims missing information for additional agency review
Zeiss, Mark	2/3/2020	1.1	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/3/2020	1.2	Prepare report of recommended adjourns since December, January Omnibus Exhibit adjournments
Zeiss, Mark	2/3/2020	1.1	Prepare report of docket responses, court adjourned, affected Omnibus Exhibits for Proskauer
Zeiss, Mark	2/3/2020	2.3	Review Proskauer mailing response scans for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/3/2020	1.1	Revise report of recommended adjourns since December, January Omnibus Exhibit adjournments
Zeiss, Mark	2/3/2020	0.9	Review claimant responses for proper reconciliation of claims appearing on December, January Deficient Omnibus Exhibits, create next batch
Carter, Richard	2/4/2020	0.6	Research/prepare documentation for counsel regarding inquiry from claimant.
DiNatale, Trevor	2/4/2020	0.5	Review AP claim reconciliation detail
Erlach, Nicole	2/4/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/4/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/4/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/4/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/4/2020	1.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/4/2020	1.6	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/4/2020	1.7	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Harmon, Kara	2/4/2020	0.8	Analyze deficient claims review master workbook from N. Erlach to prepare comments related to claim objections / updated waterfall categories
Harmon, Kara	2/4/2020	0.2	Prepare follow up related to review of outstanding deficient claims for inclusion on omnibus objections
Harmon, Kara	2/4/2020	0.3	Prepare sample litigation file, by agency, and draft email for review by J. Herriman
Harmon, Kara	2/4/2020	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/4/2020	0.4	Analyze updated workbook of claims with no contact information from Prime Clerk to prepare final list for M. Zeiss review
Harmon, Kara	2/4/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/4/2020	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Herriman, Jay	2/4/2020	2.7	Review supplemental mailing responses to determine next steps in reconciliation process
Herriman, Jay	2/4/2020	2.8	Review of data to be sent to various agencies related to settled litigation matters to determine status of payments
Koncar, John	2/4/2020	1.1	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	2.4	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/4/2020	0.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/4/2020	1.7	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
McNulty, Emmett	2/4/2020	0.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/4/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	2.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	1.2	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/4/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/4/2020	1.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/4/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on Decemeber omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/4/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/4/2020	1.1	Prep litigation files for additional agency review
Wirtz, Paul	2/4/2020	1.8	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/4/2020	2.6	Review litigation claims to determine next steps for agency review
Wirtz, Paul	2/4/2020	2.4	Prep litigation files for additional agency review
Wirtz, Paul	2/4/2020	2.3	Prep litigation files for additional agency review
Zeiss, Mark	2/4/2020	0.8	Review new bond claims, draft reconciliation, objection steps
Zeiss, Mark	2/4/2020	1.1	Review Court ordered Adjournments for impact on January, December, March, April Deficient Omnibus Exhibits

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/4/2020	2.3	Review Prime Clerk Mailing Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/4/2020	1.2	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/4/2020	0.9	Review Prime Clerk report of missing addresses affecting December, January, March Deficient Omnibus Exhibits
Carter, Richard	2/5/2020	0.4	Review vendor email responses in regards to claim reconciliation requests for next steps.
Carter, Richard	2/5/2020	1.9	Research/review claims filed by claimant at the request of internal team.
Carter, Richard	2/5/2020	0.3	Review claims attached to emails to confirm if duplicative.
Carter, Richard	2/5/2020	1.2	Review/update claim reconciliation tracker based on additional emails received.
Erlach, Nicole	2/5/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/5/2020	2.6	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/5/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/5/2020	0.6	Prepare modifications to litigation agency files per comments received from L. Stafford
Harmon, Kara	2/5/2020	0.3	Prepare workbook for analysis of claims with supplemental mailing responses for discussion with L. Collier
Harmon, Kara	2/5/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/5/2020	0.7	Prepare analysis of litigation claims for proposed duplicate objections
Harmon, Kara	2/5/2020	0.4	Analyze claim difference report to provide comments for follow up with Prime Clerk related to claim changes on the official register

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/5/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	2/5/2020	0.6	Analyze comments from M. Zeiss related to claims drafted on deficient objection for April hearing to prepare follow up with Prime Clerk related to creditor information
Harmon, Kara	2/5/2020	0.4	Prepare analysis of claims filed by Data Access to prepare follow up with Commonwealth on further reconciliation of trade claims
Herriman, Jay	2/5/2020	2.7	Review claims to be included in April deficient claims objection
Herriman, Jay	2/5/2020	1.9	Review governmental, legal and miscellaneous claims in prep of call with counsel to discuss next steps of reconciliation
Koncar, John	2/5/2020	1.8	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/5/2020	2.4	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/5/2020	0.8	Analyze the claims population in the proactive outreach review process and prepare a process overview and review file for to provide to an additional resource for review.
Koncar, John	2/5/2020	1.3	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/5/2020	1.1	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/5/2020	0.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/5/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/5/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/5/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/5/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/5/2020	1.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/5/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/5/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/5/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/5/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/5/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/5/2020	1.9	Prep litigation files for additional agency review
Wirtz, Paul	2/5/2020	2.1	Prep litigation files for additional agency review
Wirtz, Paul	2/5/2020	2.2	Prep litigation files for additional agency review
Wirtz, Paul	2/5/2020	2.7	Prep litigation files for additional agency review
Zeiss, Mark	2/5/2020	1.3	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/5/2020	2.7	Draft April Deficient Objection Omnibus Exhibits per additional claims with insufficient documentation
Zeiss, Mark	2/5/2020	0.6	Reconcile claim amount changes per Prime Clerk register, prior requests for amount changes for amended claims
Zeiss, Mark	2/5/2020	2.4	Draft report of December, January prior adjourned claims due to mailing, docket responses with reconciliation steps going forward or recommend response, noting those still left to review
Zeiss, Mark	2/5/2020	1.1	Draft report of missing addresses affecting December, January, March Deficient Omnibus Exhibits with Prime Clerk status and resolution
Carter, Richard	2/6/2020	2.4	Review/prepare email correspondences to Commonwealth/vendors re: additional reconciliation information required.
Collier, Laura	2/6/2020	1.9	Review HR proactive outreach response forms returned by claimants
DiNatale, Trevor	2/6/2020	1.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/6/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/6/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	2/6/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	2/6/2020	2.3	Analyze trade claim workbooks returned by Commonwealth agencies to complete reconciliation OR follow up on outstanding items
Harmon, Kara	2/6/2020	0.4	Analyze litigation Claim file from P. Wirtz to provide comments on modifications
Harmon, Kara	2/6/2020	2.3	Prepare / send agency level analysis for litigation judgements and settlements Claims to Commonwealth review and further reconciliation
Harmon, Kara	2/6/2020	1.6	Prepare / send agency level analysis for litigation judgements and settlements Claims to Commonwealth review and further reconciliation
Harmon, Kara	2/6/2020	0.7	Prepare analysis of Claims ready for objection / inclusion on omnibus objections for April hearing
Harmon, Kara	2/6/2020	0.3	Prepare updated analysis of municipality claims to be withdrawn
Harmon, Kara	2/6/2020	0.4	Prepare follow up with Commonwealth agency to obtain payment information for trade claims
Herriman, Jay	2/6/2020	2.1	Review completed claim reconciliation worksheets and associated reconciliation data from the Commonwealth
Herriman, Jay	2/6/2020	1.1	Review claims to be included in supplemental mailing to creditors
Herriman, Jay	2/6/2020	2.9	Review deficient claim objection responses to determine if they are sufficient to move to the ACR process
Koncar, John	2/6/2020	0.6	Analyze proactive outreach responses to compile and submit inquiries to Prime Clerk regarding review of HR outreach responses received.
Koncar, John	2/6/2020	1.6	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/6/2020	1.1	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/6/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/6/2020	0.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/6/2020	2.7	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/6/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/6/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/6/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/6/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/6/2020	0.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on January omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/6/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	2/6/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/6/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	2/6/2020	2.3	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	2.7	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	1.4	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	2.4	Prep litigation files for additional agency review
Wirtz, Paul	2/6/2020	1.3	Prep litigation files for additional agency review
Zeiss, Mark	2/6/2020	2.8	Prepare report of December, January additional claims adjourned, recommend adjourned due to mailing responses, docket responses not adjourned by the court
Zeiss, Mark	2/6/2020	0.6	Review new bond claims, draft reconciliation, objection steps
Zeiss, Mark	2/6/2020	2.4	Review mailing, docket responses for December, January prior adjourned claims for reconciliation steps going forward
Zeiss, Mark	2/6/2020	1.3	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/6/2020	1.4	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Carter, Richard	2/7/2020	2.1	Review reconciliation workbooks prepared by the Commonwealth for accuracy/next steps.
Carter, Richard	2/7/2020	2.3	Prepare correspondence to vendor/Commonwealth to request additional documentation/clarification
Carter, Richard	2/7/2020	1.3	Update claims management system based on the reconciliation of claim workbooks.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/7/2020	0.6	Review HR proactive outreach response forms returned by claimants
Collier, Laura	2/7/2020	2.7	Review HR proactive outreach response forms returned by claimants
DiNatale, Trevor	2/7/2020	0.9	Review AP claim reconciliation for upcoming claim objections
DiNatale, Trevor	2/7/2020	1.6	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	2/7/2020	1.8	Review AP claim reconciliation for upcoming claim objections
Erlach, Nicole	2/7/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/7/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/7/2020	0.4	Prepare weekly workstream report for Proskauer and Commonwealth agencies
Harmon, Kara	2/7/2020	0.2	Analyze questions from agencies related to judgement/settlement files for further reconciliation
Herriman, Jay	2/7/2020	0.9	Review updated claims waterfall and weekly workstream update in prep of sending to AAFAF and counsel
Herriman, Jay	2/7/2020	0.9	Send multiple emails to AAFAF requesting updates on outstanding claim questions
Herriman, Jay	2/7/2020	2.3	Review claims to be included in first round of ADR process to ensure they meet requirements for this process
Hertzberg, Julie	2/7/2020	2.8	Work on strategy regarding ADR process and claims stratification

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/7/2020	2.9	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim and update claim types and waterfall categories as necessary.
Koncar, John	2/7/2020	2.7	Analyze legal arbitration claims along with supporting documentation to prepare synopses of each asserted claim and update claim types and waterfall categories as necessary.
Koncar, John	2/7/2020	0.4	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/7/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	0.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	1.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/7/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	2.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/7/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/7/2020	1.1	Review litigation claims to determine duplicate claims
Wirtz, Paul	2/7/2020	2.1	Review litigation claims to determine duplicate claims
Zeiss, Mark	2/7/2020	0.7	Review Prime Clerk Docket Responses report for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/7/2020	2.1	Review Proskauer mailing response scans for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/7/2020	2.1	Prepare report of bondholder claims by reconciliation next steps for Proskauer for potential April objections
Zeiss, Mark	2/7/2020	2.8	Review UCC mailing response scans for impact on January, December, March, April Deficient Omnibus Exhibits
Zeiss, Mark	2/7/2020	0.4	Prepare memo for bond claim mailing request forms for Prime Clerk

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/7/2020	0.6	Provide claims by CUSIP reports for Proskauer bond objections
Zeiss, Mark	2/7/2020	0.7	Review addresses for January, December Deficient Omnibus Exhibits providing memo for Prime Clerk
Zeiss, Mark	2/7/2020	1.4	Prepare report of December, January prior adjourned claims due to mailing, docket responses with reconciliation steps going forward or recommend response
Erlach, Nicole	2/8/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Hertzberg, Julie	2/8/2020	1.6	Audit claims to be included in first round of ADR process
Hertzberg, Julie	2/8/2020	0.3	Review and revise updated claims waterfall and weekly workstream update
Koncar, John	2/8/2020	0.4	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/8/2020	0.6	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Zeiss, Mark	2/9/2020	2.7	Prepare report of December, January, March, April Deficient Omnibus Exhibit claims with additional recommend withdraw or adjourn
Collier, Laura	2/10/2020	0.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/10/2020	2.9	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/10/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Erlach, Nicole	2/10/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/10/2020	1.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/10/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/10/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/10/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/10/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/10/2020	0.6	Prepare summary of Claims reconciliation workbooks sent to Commonwealth agencies including status of workbook
Harmon, Kara	2/10/2020	0.9	Prepare workbook of additional claims for deficient objection for review by N. Erlach
Harmon, Kara	2/10/2020	1.2	Prepare / send agency level analysis for litigation judgements and settlements Claims to Commonwealth review and further reconciliation
Harmon, Kara	2/10/2020	0.8	Analyze unsolicited outreach responses as provided by Prime Clerk to prepare comments for omnibus objections
Harmon, Kara	2/10/2020	0.6	Analyze proactive outreach responses to determine next steps for Claims reconciliation
Harmon, Kara	2/10/2020	0.3	Analyze indemnity claims to categorize for further reconciliation
Harmon, Kara	2/10/2020	0.7	Analyze proactive outreach responses to determine next steps for Claims reconciliation
Harmon, Kara	2/10/2020	2.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/10/2020	0.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Herriman, Jay	2/10/2020	2.7	Review analysis of Government, Misc. tax, Contract rejection and insurance claims in prep of call with counsel
Herriman, Jay	2/10/2020	1.9	Review responses received related to December, January and March Omnibus objections
Herriman, Jay	2/10/2020	0.4	Review completed claim reconciliation worksheets related to accounts payable claims
Herriman, Jay	2/10/2020	1.1	Review claims filed against Non-Title III entities in prep of listing on Omnibus objection
Herriman, Jay	2/10/2020	2.8	Review claims listed Omnibus objections to be heard at April hearing
Koncar, John	2/10/2020	0.6	Prepare an updated summary report of compiled claim synopses for reviewed legal, treasury, governmental, and tax claims.
Koncar, John	2/10/2020	0.7	Update legal claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/10/2020	2.1	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/10/2020	0.7	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/10/2020	0.6	Update legal and treasury claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/10/2020	0.9	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/10/2020	2.7	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/10/2020	1.7	Analyze filed legal claims along with supporting documentation to prepare synopses of each asserted claim.
McNulty, Emmett	2/10/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/10/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/10/2020	2.6	Prepare revised December Deficient Omnibus Exhibits for Disallowed, Adjourned claims
Zeiss, Mark	2/10/2020	2.7	Prepare revised December January Omnibus Exhibits for Disallowed, Adjourned claims
Zeiss, Mark	2/10/2020	0.7	Prepare revised Omnibus exhibits per Proskauer request
Zeiss, Mark	2/10/2020	1.1	Prepare reports for Prime Clerk for additional adjourns and withdrawals for December, January Deficient Omnibus Objections
Zeiss, Mark	2/10/2020	2.4	Prepare report of prior adjourned December, January Deficient Omnibus Objection claims and current reconciliation disposition based on claimant responses
Collier, Laura	2/11/2020	1.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/11/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/11/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	2/11/2020	2.3	Review AP claim reconciliations

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/11/2020	1.4	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/11/2020	1.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/11/2020	0.9	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/11/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/11/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/11/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/11/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	2/11/2020	1.2	Analyze claims drafted for March and April deficient omnibus objection to confirm proper placement on objections
Harmon, Kara	2/11/2020	0.4	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/11/2020	0.7	Prepare summary of Claims ready for objection to be drafted for April omnibus hearing
Harmon, Kara	2/11/2020	0.8	Prepare workbook of Claims drafted on amended and duplicate objections for April omnibus hearing
Harmon, Kara	2/11/2020	0.6	Analyze Claim waterfall categories to prepare updates to weekly status report for Commonwealth and Proskauer
Harmon, Kara	2/11/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/11/2020	1.6	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/11/2020	1.1	Prepare workbook of 245 additional deficient Claims to be included on April omnibus objections
Herriman, Jay	2/11/2020	2.6	Review claims listed Omnibus objections to be heard at April hearing
Herriman, Jay	2/11/2020	1.3	Review draft Omnibus objections and associated declarations
Hertzberg, Julie	2/11/2020	0.9	Review draft Omnibus objections and associated declarations
Hertzberg, Julie	2/11/2020	1.3	Review claims listed Omnibus objections to be heard at April hearing

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/11/2020	0.8	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/11/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/11/2020	2.8	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/11/2020	1.8	Analyze filed treasury claims along with supporting documentation to prepare synopses of each asserted claim.
Koncar, John	2/11/2020	0.6	Update bondholder claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/11/2020	2.1	Prepare, finalize, and distribute a claim synopsis report covering claims with waterfall categories of: Treasury, Legal-Other, Tax Claims, Government, and Puerto Rico Government Claims.
McNulty, Emmett	2/11/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/11/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/11/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/11/2020	2.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/11/2020	2.6	Review litigation claims to determine duplicates for objection
Wirtz, Paul	2/11/2020	2.1	Analyze litigation claims missing information for additional agency review
Wirtz, Paul	2/11/2020	2.4	Review litigation claims to determine next steps for agency review
Wirtz, Paul	2/11/2020	1.9	Analyze litigation claims missing information for additional agency review
Zeiss, Mark	2/11/2020	0.4	Prepare followup chart for Proskauer re: claimant docket response applying to several claims
Zeiss, Mark	2/11/2020	0.8	Prepare for Proskauer call re: December, January prior adjourned claims reconciliation status per responses

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	2/11/2020	1.6	Review Prime Clerk docket responses report for impact on Deficient Omnibus Objections recommending adjourning where applicable
Zeiss, Mark	2/11/2020	0.6	Prepare response for Proskauer regarding bondholder Omnibus objection formats possible for wrong debtor and no liability
Zeiss, Mark	2/11/2020	1.1	Prepare reconciliation records for Exact Duplicate objections for claims
Zeiss, Mark	2/11/2020	0.8	Revise December Deficient Omnibus Disallowed, Adjourned Exhibit for withdrawn claim
Zeiss, Mark	2/11/2020	2.2	Review additional Prime Clerk docket responses report for impact on Deficient Omnibus Objections recommending adjourning where applicable
Zeiss, Mark	2/11/2020	0.7	Prepare memo for particular claims for December, January Deficient Omnibus Exhibits for current adjourned status per Proskauer request
Zeiss, Mark	2/11/2020	0.7	Revise reports for Prime Clerk for additional adjourns and withdrawals for December, January Deficient Omnibus Objections
Collier, Laura	2/12/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/12/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/12/2020	1.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Erlach, Nicole	2/12/2020	1.9	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	1.8	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Erlach, Nicole	2/12/2020	1.4	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	2.2	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	1.3	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/12/2020	1.6	Reconcile Commonwealth claims for amendments reviewing Box 4 information claimant provided
Erlach, Nicole	2/12/2020	0.9	Reconcile Commonwealth claims for amendments reviewing Box 4 information claimant provided
Erlach, Nicole	2/12/2020	0.7	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/12/2020	1.5	Continue analysis of litigation Claims to be sent to Commonwealth agencies for review and reconciliation
Harmon, Kara	2/12/2020	0.7	Prepare analysis of satisfied and non-title III claims for inclusion on April omnibus objections
Harmon, Kara	2/12/2020	0.2	Analyze creditor response to omnibus objection to prepare comments for counsel on next steps
Harmon, Kara	2/12/2020	0.3	Continue analysis of closed litigation case to determine status of appeal
Harmon, Kara	2/12/2020	0.8	Prepare updated analysis of amendments and duplicate claims for inclusion on April omnibus objections
Harmon, Kara	2/12/2020	0.4	Analyze claims removed from omnibus objections for supplemental outreach responses to provide updated waterfall status for weekly reporting
Harmon, Kara	2/12/2020	2.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/12/2020	1.2	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Herriman, Jay	2/12/2020	0.8	Review draft litigation claim reconciliation worksheet in prep of sending to counsel and AAFAF for comments
Herriman, Jay	2/12/2020	2.1	Review claims listed Omnibus objections to be heard at April hearing
Hertzberg, Julie	2/12/2020	3.2	Work on strategy regarding variance analysis for claims allowance
Koncar, John	2/12/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/12/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/12/2020	2.3	Analyze filed claim forms, outreach responses, and supporting documentation related to HR and Legal claims to update the claim categorizations and flag deficient claims.
Koncar, John	2/12/2020	2.7	Analyze filed claim forms, outreach responses, and supporting documentation related to HR and Legal claims to update the claim categorizations and flag deficient claims.
McNulty, Emmett	2/12/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/12/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/12/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/12/2020	2.7	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/12/2020	2.3	Review litigation claims to determine duplicates for objection
Wirtz, Paul	2/12/2020	2.2	Review litigation claims to determine duplicates for objection
Wirtz, Paul	2/12/2020	2.6	Review litigation claims to determine duplicates for objection
Zeiss, Mark	2/12/2020	1.8	Revise April Deficient Omnibus Exhibit claims per responses to date
Zeiss, Mark	2/12/2020	1.1	Review Batch 18 mailings from Proskauer for impact on Deficient Omnibus Objections recommending adjourning where applicable
Zeiss, Mark	2/12/2020	0.4	Prepare consolidated January Deficient Omnibus Exhibits per Proskauer request
Zeiss, Mark	2/12/2020	2.9	Review Prime Clerk mailing responses report for impact on Deficient Omnibus Objections recommending adjourning where applicable
Zeiss, Mark	2/12/2020	0.4	Prepare request for April Deficient Omnibus Exhibit claims for Prime Clerk confirming mailings
Zeiss, Mark	2/12/2020	0.9	Prepare additional April Deficient Omnibus Exhibits for Proskauer
Zeiss, Mark	2/12/2020	1.6	Prepare Non-Title III and Satisfied Omnibus Exhibits for Proskauer
Zeiss, Mark	2/12/2020	0.9	Prepare Amended Claims Omnibus Exhibits for Proskauer
Zeiss, Mark	2/12/2020	0.6	Prepare translation request for Non-Title III and Satisfied Omnibus Exhibits for Prime Clerk
Zeiss, Mark	2/12/2020	1.7	Prepare Omnibus Exhibits for additional April Objections and share chart with Proskauer

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/13/2020	1.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/13/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/13/2020	0.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	2/13/2020	2.9	Review AP claim reconciliation detail
DiNatale, Trevor	2/13/2020	2.6	Create unsecured claim stratification reports
Erlach, Nicole	2/13/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/13/2020	1.2	Review claims drafted on duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/13/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/13/2020	0.9	Prepare final workbook of amendments and duplicates for April omnibus objections
Harmon, Kara	2/13/2020	0.4	Prepare analysis of Non-Title III claims for objection to send to B. Wadzita to confirm against master list
Harmon, Kara	2/13/2020	0.8	Prepare workbook of accounts payable claims for review and further reconciliation by Commonwealth
Harmon, Kara	2/13/2020	1.6	Analyze report of AP Claims by asserted amount for Claim stratification reporting
Harmon, Kara	2/13/2020	1.4	Prepare workbook of Commonwealth claims including litigation and AP stratification reports for J. Herriman review
Harmon, Kara	2/13/2020	0.6	Prepare analysis of AP claims with reconciliation workbooks outstanding to Commonwealth agencies

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/13/2020	2.3	Prepare draft unsecured claim analysis per discussion with counsel
Hertzberg, Julie	2/13/2020	2.0	Analyze and revise draft unsecured claim analysis per discussion with counsel
Koncar, John	2/13/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/13/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/13/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
McNulty, Emmett	2/13/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/13/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	0.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	2.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/13/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/13/2020	1.9	Review litigation claims to determine duplicates for objection

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/13/2020	2.4	Review litigation claims to determine duplicates for objection
Zeiss, Mark	2/13/2020	0.8	Revise Omnibus Exhibit for Amended Claims per updated reconciliation
Zeiss, Mark	2/13/2020	0.9	Prepare Omnibus Exhibit for Exact Duplicate claims
Zeiss, Mark	2/13/2020	1.6	Review Cede / DTC bonds for scheduled claim for reconciliation of bondholder Commonwealth GO bond claims preparing memo
Zeiss, Mark	2/13/2020	2.8	Prepare Bondholder Omnibus Objection Exhibit 180 Bondholder Modify
Zeiss, Mark	2/13/2020	2.7	Prepare Bondholder No Liability Omnibus Objection Exhibits 177, 178, 179
Collier, Laura	2/14/2020	0.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/14/2020	2.9	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/14/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	2/14/2020	2.1	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/14/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/14/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Herriman, Jay	2/14/2020	1.1	Update unsecured claims analysis with comments from B. Rosen and L. Stafford
Hertzberg, Julie	2/14/2020	2.7	Continue work on claims strategy re: ADR and variance analysis and methods of resolution

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/14/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the claims and supporting documentation.
Koncar, John	2/14/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/14/2020	2.4	Analyze filed tax claims and associated support to identify and recategorize tax claims related to income tax refunds.
Koncar, John	2/14/2020	2.8	Analyze filed tax claims and associated support to identify and recategorize tax claims related to income tax refunds.
McNulty, Emmett	2/14/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	0.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	1.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/14/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	0.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	2.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/14/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/14/2020	0.8	Prepare listing of claimants for Omnibus Exhibits 171-180 per Proskauer request for conflicts checks
Zeiss, Mark	2/14/2020	0.7	Prepare translation request for Bondholder Omnibus Exhibits 177-180 for Prime Clerk
Erlach, Nicole	2/15/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/15/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
McNulty, Emmett	2/15/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/15/2020	2.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/15/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/15/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/15/2020	1.2	Prepare report of December, January Deficient Omnibus Exhibit claims that have been adjourned by Proskauer or the Court by Prime Clerk request
McNulty, Emmett	2/16/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Collier, Laura	2/17/2020	2.7	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/17/2020	0.5	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/17/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Koncar, John	2/17/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/17/2020	2.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/17/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/17/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	0.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/17/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Collier, Laura	2/18/2020	2.9	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/18/2020	0.7	Review proactive outreach responses returned by claimants to determine next step for reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/18/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	2/18/2020	2.0	Review AP claim reconciliation detail for upcoming claim objections
Erlach, Nicole	2/18/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/18/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/18/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/18/2020	0.2	Prepare follow up on deficient claims for objection related to supplemental outreach responses
Harmon, Kara	2/18/2020	0.4	Begin review of undeliverable Claim mailings related to deficient Claims
Koncar, John	2/18/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/18/2020	2.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/18/2020	0.8	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/18/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/18/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/18/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/18/2020	0.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/18/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	2/18/2020	0.9	Revise Exact Duplicates Omnibus Exhibit for claims with changed reconciliation
Zeiss, Mark	2/18/2020	1.9	Review April Deficient claims on Omnibus Exhibits due diligence with Prime Clerk
Zeiss, Mark	2/18/2020	1.1	Prepare report for January Deficient claims on Disallowed Omni Exhibits for mailings, docket responses, suggested reconciliation
Zeiss, Mark	2/18/2020	1.6	Review Prime Clerk mailings reports for impact on claims on Deficient Objections for reconciliation
Zeiss, Mark	2/18/2020	1.8	Review three Prime Clerk docket objection response reports for impact on claims on Deficient Objections for reconciliation
Zeiss, Mark	2/18/2020	0.9	Prepare report for December Deficient claims on Disallowed Omni Exhibits for mailings, docket responses, suggested reconciliation
Collier, Laura	2/19/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	2/19/2020	2.7	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/19/2020	0.1	Review proactive outreach responses returned by claimants to determine next step for reconciliation
Collier, Laura	2/19/2020	0.8	QC work product from review of outreach responses
DiNatale, Trevor	2/19/2020	0.5	Draft correspondence with commonwealth re: AP claim reconciliation follow-up
DiNatale, Trevor	2/19/2020	1.2	Review AP claim detail for potential future objections
Erlach, Nicole	2/19/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/19/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/19/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/19/2020	1.7	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/19/2020	1.2	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/19/2020	0.9	Prepare workbook of AP Claims for further review to determine next steps for reconciliation
Harmon, Kara	2/19/2020	1.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/19/2020	0.2	Prepare follow up with Prime Clerk related to mismatched Claims for outreach responses
Harmon, Kara	2/19/2020	0.6	Continue analysis of litigation Claims to be sent to Commonwealth agencies for review and reconciliation
Herriman, Jay	2/19/2020	0.5	Review draft informative motion related to responses to claim objections and provide comments to L. Stafford
Koncar, John	2/19/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/19/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/19/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/19/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/19/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/19/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/19/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/19/2020	1.9	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/19/2020	1.9	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	2.3	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	2.4	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	1.7	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/19/2020	2.7	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Zeiss, Mark	2/19/2020	1.7	Review bondholder claims for reconciliation based on CUSIPs in brokerage statements, claims for
Zeiss, Mark	2/19/2020	1.8	Review UCC mail scans of claimant responses to Omnibus Exhibits for reconciliation of deficient claims
Zeiss, Mark	2/19/2020	1.9	Review Proskauer mail scans of claimant responses to Omnibus Exhibits for reconciliation of deficient claims
Zeiss, Mark	2/19/2020	0.6	Revise Omnibus Exhibit claims for Spanish language versions
Carter, Richard	2/20/2020	1.9	Review/prepare correspondences for 5 trade claims in the claims management system.
Collier, Laura	2/20/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/20/2020	1.3	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/20/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	2/20/2020	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/20/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.4	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/20/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/20/2020	1.7	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.1	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.9	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	0.8	Review claims drafted on exact duplicate omnibus objection to confirm proper placement on objections
Erlach, Nicole	2/20/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/20/2020	0.2	Prepare follow up related to tax refund Claims and files of payments from Dept of Treasury
Harmon, Kara	2/20/2020	0.6	Prepare updated draft litigation document for agency review related to ongoing cases
Harmon, Kara	2/20/2020	0.3	Review question from N. Erlach related to duplicate Claims objection for Claim drafted on April omnibus objections
Harmon, Kara	2/20/2020	0.4	Analyze suggested waterfalls as provided by N. Erlach to prepare follow for same
Harmon, Kara	2/20/2020	0.8	Analyze comments from Proskauer related to Claim amendments objections to prepare response on inclusion
Harmon, Kara	2/20/2020	2.4	Analyze duplicate Claims for inclusion on April omnibus objections to confirm accuracy in objection
Harmon, Kara	2/20/2020	2.6	Continue analysis of duplicate Claims for April omnibus hearing to confirm accuracy in objection
Herriman, Jay	2/20/2020	1.3	Review draft Omnibus objections and associated declarations related to duplicate, amended and non-title III claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/20/2020	3.1	Review exact duplicate claims listed on Omnibus objection to be heard at April hearing
Herriman, Jay	2/20/2020	1.8	Review comments from J. Greenburg re: exact duplicate and amended claim objections
Hertzberg, Julie	2/20/2020	2.2	Work on claims segregation between ADR and ACR
Koncar, John	2/20/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/20/2020	2.0	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/20/2020	2.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/20/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/20/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/20/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	2.7	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/20/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/20/2020	2.7	Draft litigation review files for agency review
Wirtz, Paul	2/20/2020	2.2	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/20/2020	2.1	Draft litigation review files for agency review
Wirtz, Paul	2/20/2020	1.8	Draft litigation review files for agency review

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/20/2020	2.8	Draft litigation review files for agency review
Zeiss, Mark	2/20/2020	0.9	Revise Exact Duplicate Omnibus Objection Exhibit per edits, comments
Zeiss, Mark	2/20/2020	1.7	Review Prime Clerk mailings returned report for impact on claims on Deficient Objections for reconciliation
Collier, Laura	2/21/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	2/21/2020	2.3	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/21/2020	0.8	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	2/21/2020	1.0	Review proactive outreach responses returned by claimants to determine next step for reconciliation
DiNatale, Trevor	2/21/2020	2.5	Analyze AP trade claim detail to determine next steps in reconciliation process
Harmon, Kara	2/21/2020	0.6	Prepare comments for Proskauer related to amended claims for objection at April hearing
Harmon, Kara	2/21/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/21/2020	0.3	Prepare comments / follow up with Prime Clerk related to exact duplicate claim docketing differences
Harmon, Kara	2/21/2020	0.3	Prepare weekly workstream report for Proskauer and Commonwealth agencies
Harmon, Kara	2/21/2020	0.4	Analyze final draft of exact duplicate claims for objection at April omnibus hearing
Harmon, Kara	2/21/2020	0.9	Begin analysis of tax refund payments files
Harmon, Kara	2/21/2020	0.2	Follow up with the treasury department regarding tax refund payment files
Harmon, Kara	2/21/2020	0.6	Prepare final exhibit for exact duplicate claims including workbook for review
Harmon, Kara	2/21/2020	0.7	Analyze claims removed from omnibus objections for supplemental outreach responses to provide updated waterfall status for weekly reporting
Harmon, Kara	2/21/2020	1.6	Analyze data from B. Wadzita and E. McNulty related to HR claims with supporting documentation
Herriman, Jay	2/21/2020	1.2	Review updated exhibit related to exact duplicate claims
Herriman, Jay	2/21/2020	1.3	Review claims listed Omnibus objections to be heard at April hearing

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	2/21/2020	0.6	Prepare and send analysis of Section 330 claims related to the department of health to AAFAF
Hertzberg, Julie	2/21/2020	1.8	Review certain litigation claims re: reconciliation strategy under ADR
Koncar, John	2/21/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/21/2020	1.3	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/21/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/21/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	0.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/21/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.3	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	0.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/21/2020	1.4	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/21/2020	2.1	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/21/2020	1.8	Draft litigation review files for agency review
Wirtz, Paul	2/21/2020	2.4	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/21/2020	2.6	Analyze AP trade claims to determine if respective claims can be moved to reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/21/2020	0.6	Draft litigation review files for agency review
Zeiss, Mark	2/21/2020	0.4	Review claims for bondholder information, changing reconciliation status per data given
Zeiss, Mark	2/21/2020	2.1	Review three Prime Clerk docket objection response reports for impact on claims on Deficient Objections for reconciliation
Zeiss, Mark	2/21/2020	0.7	Revise bondholder claims report with specific CUSIPs per Proskauer CUSIP research for inclusion on Omnibus Objections
Zeiss, Mark	2/21/2020	1.1	Prepare bondholder claims report with specific CUSIPs per Proskauer CUSIP research for inclusion on Omnibus Objections
Zeiss, Mark	2/21/2020	0.6	Review CUSIP research from Proskauer for bondholder claims reconciliation for Insured, other bonds
DiNatale, Trevor	2/22/2020	1.2	Analyze AP trade claim detail to determine next steps in reconciliation process
McNulty, Emmett	2/22/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Herriman, Jay	2/23/2020	0.7	Review updated claims waterfall analysis and prep to send to counsel and AAFAF
Herriman, Jay	2/23/2020	0.9	Review weekly claims workstream tracker and prep to send to counsel and AAFAF
Carter, Richard	2/24/2020	3.1	Review/update claims management system for 6 AP-related claims based on reconciliation.
Carter, Richard	2/24/2020	1.2	Reconcile/prepare correspondence to Commonwealth relating to trade-related claim with numerous asserted invoices.
Carter, Richard	2/24/2020	2.8	Review/update claims management system for 3 AP-related claims based on reconciliation.
Carter, Richard	2/24/2020	0.9	Prepare/send correspondence related to 4 AP-related claims based on reconciliation.
Collier, Laura	2/24/2020	2.9	Analyze tax refund claims and create template for respective work product
Collier, Laura	2/24/2020	1.4	Review of proactive outreach HR response forms
Collier, Laura	2/24/2020	2.9	Review of proactive outreach HR response forms
Erlach, Nicole	2/24/2020	1.9	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/24/2020	1.6	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/24/2020	2.1	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/24/2020	1.1	Prepare litigation claim documents to be sent to asserted agencies for review

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/24/2020	1.1	Prepare workbook of asserted tax refund Claims for discussion with L. Collier
Harmon, Kara	2/24/2020	0.3	Prepare follow up with M. Zeiss related to deficient Claims for omnibus objections
Harmon, Kara	2/24/2020	2.9	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Herriman, Jay	2/24/2020	0.9	Review partially unliquidated litigation claims for prep of placing on Omni objection to liquidate
Herriman, Jay	2/24/2020	1.8	Review draft Omnibus objections 171, 172, 177 - 180 with associated declarations
Herriman, Jay	2/24/2020	1.1	Review claims included on Omni 171 - 172 (Deficient / late filed claims)
Koncar, John	2/24/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/24/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/24/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/24/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/24/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	2/24/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/24/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/24/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/24/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/24/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	1.2	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	0.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	1.3	Analyze weekly claims register to capture claim changes and review newly filed claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/24/2020	2.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	2.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/24/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/24/2020	2.3	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/24/2020	2.1	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/24/2020	2.4	Draft litigation review files for agency review
Zeiss, Mark	2/24/2020	1.2	Review Prime Clerk mailing response reports for deficient claims for proper reconciliation
Zeiss, Mark	2/24/2020	0.9	Review Prime Clerk docket response reports for deficient claims for proper reconciliation
Zeiss, Mark	2/24/2020	1.1	Review bondholder Omnibus objections for April from Proskauer for complete reasons for objection, returning results
Zeiss, Mark	2/24/2020	1.0	Draft report of April claims on Deficient Omnibus Exhibit objections per latest mailing responses
Carter, Richard	2/25/2020	2.2	Prepare initial consolidated claim reconciliation workbook for specific claimant.
Carter, Richard	2/25/2020	0.4	Review/update claims management system based on feedback from internal team.
Collier, Laura	2/25/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/25/2020	2.8	Analyze tax refund claims and create template for respective work product
Collier, Laura	2/25/2020	2.8	Analyze and review tax refund claims
DiNatale, Trevor	2/25/2020	1.4	Update AP claim reconciliation data per Commonwealth's analysis
Erlach, Nicole	2/25/2020	2.2	Prepare litigation claim documents to be sent to asserted agencies for review
Erlach, Nicole	2/25/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/25/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/25/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/25/2020	0.5	Prepare follow up with T. DiNatale related to fully reconciled trade Claims
Harmon, Kara	2/25/2020	1.6	Analyze Claims adjourned from deficient objections to prepare updated waterfall categories for reconciliation
Harmon, Kara	2/25/2020	0.4	Prepare draft objection reasons for trade Claims fully reconciled by the Commonwealth
Harmon, Kara	2/25/2020	0.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/25/2020	0.9	Analyze Claims removed from draft objections to provide updated waterfall status for reporting
Harmon, Kara	2/25/2020	0.7	Analyze / respond to questions from Proskauer related to adjourned Claims on omnibus objections
Harmon, Kara	2/25/2020	3.2	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/25/2020	0.4	Analyze fully reconciled trade claim to prepare follow up with R. Carter related to comments provided by the Commonwealth
Harmon, Kara	2/25/2020	0.9	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Herriman, Jay	2/25/2020	0.4	Review completed claim reconciliation worksheets provided by Commonwealth agencies
Herriman, Jay	2/25/2020	1.1	Review and respond to multiple emails from L. Stafford re: omnibus objection responses and ability to move claims into ACR
Herriman, Jay	2/25/2020	0.9	Review draft litigation data request in prep of sending to Commonwealth agencies
Herriman, Jay	2/25/2020	1.9	Review omnibus objection responses filed on the docket and delivered to counsel
Herriman, Jay	2/25/2020	3.1	Review partially unliquidated litigation claims in prep of placing on Omnibus objection to liquidate in filed amount
Herriman, Jay	2/25/2020	1.6	Review filing versions of Omnibus exhibits 158 - 167

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/25/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/25/2020	0.2	Analyze proactive outreach responses to verify that response forms are accurately matched with the appropriate filed claims.
Koncar, John	2/25/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/25/2020	0.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	2/25/2020	1.4	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/25/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.4	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/25/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/25/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/25/2020	2.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	2/25/2020	2.2	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Wadzita, Brent	2/25/2020	1.9	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/25/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/25/2020	2.4	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/25/2020	2.6	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/25/2020	2.3	Draft litigation files template for remaining cases for agency review

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	2/25/2020	2.1	Draft litigation files template for remaining cases for agency review
Zeiss, Mark	2/25/2020	0.6	Revise report of March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/25/2020	1.3	Draft report of March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/25/2020	2.6	Draft April Deficient Omnibus Exhibits for Proskauer filing
Zeiss, Mark	2/25/2020	1.3	Review mailing scans from Proskauer for proper reconciliation of deficient claims
Zeiss, Mark	2/25/2020	0.7	Prepare memo of responses to Proskauer questions re: docket responses for proper reconciliation
Collier, Laura	2/26/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/26/2020	0.3	Analyze and review tax refund claims
Collier, Laura	2/26/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/26/2020	2.8	Analyze and review tax refund claims
DiNatale, Trevor	2/26/2020	2.9	Analyze AP trade claim detail to determine next steps in reconciliation process
Erlach, Nicole	2/26/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/26/2020	1.4	Review Claims for April Exact Duplicate Objection and prepare Omnibus Exhibits
Erlach, Nicole	2/26/2020	0.9	Review Claims for April Exact Duplicate Objection and prepare Omnibus Exhibits

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/26/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/26/2020	0.3	Prepare follow up with L. Stafford and R. Colon related to draft form for active litigation to be sent to asserted agencies for review / reconciliation
Harmon, Kara	2/26/2020	2.1	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/26/2020	2.8	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/26/2020	1.9	Finalize updated waterfalls for Claims removed from April deficient objections
Harmon, Kara	2/26/2020	0.4	Prepare workstream status report for discussions with J. Herriman
Harmon, Kara	2/26/2020	0.4	Analyze weekly claims triage prepared by N. Erlach
Harmon, Kara	2/26/2020	0.3	Analyze Claim from E. McNulty to determine proper categorization for reconciliation
Herriman, Jay	2/26/2020	1.1	Review filing versions of Omnibus exhibits 168 - 172
Herriman, Jay	2/26/2020	3.1	Review partially unliquidated litigation claims for prep of placing on Omni objection to liquidate
Herriman, Jay	2/26/2020	2.4	Review additional responses received related to December, January and March Omnibus objections
Koncar, John	2/26/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/26/2020	1.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	2/26/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/26/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/26/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/26/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	2/26/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	0.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	0.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/26/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	2.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	2.1	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/26/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/26/2020	1.3	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	2/26/2020	2.3	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/26/2020	2.1	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/26/2020	1.8	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	2/26/2020	2.4	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	2/26/2020	1.8	Revise report of March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/26/2020	1.9	Prepare responses Proskauer questions re: March claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/26/2020	1.3	Draft March Deficient Omnibus Exhibits for Proskauer filing
Carter, Richard	2/27/2020	1.8	Reconcile ~400 invoice images provided by vendor to open invoices contained in claim reconciliation workbook.
Carter, Richard	2/27/2020	2.9	Review/prepare correspondence with Commonwealth/vendor relating to 8 trade-related claim reconciliations.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	2/27/2020	0.9	Update claims management system with updates to objection reasons at the direction of internal team.
Carter, Richard	2/27/2020	1.3	Continue preparation of consolidated claim reconciliation workbook pertaining to claimant.
Collier, Laura	2/27/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/27/2020	2.7	Analyze and review tax refund claims
Collier, Laura	2/27/2020	2.8	Analyze and review tax refund claims
DiNatale, Trevor	2/27/2020	2.5	Analyze AP trade claim detail to determine next steps in reconciliation process
DiNatale, Trevor	2/27/2020	2.5	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	2/27/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/27/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/27/2020	1.7	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/27/2020	0.4	Prepare draft objection reasons for closed litigation cases to send to Proskauer for comments
Harmon, Kara	2/27/2020	0.9	Analyze waterfall updates proposed by N. Erlach / prepare comments to same
Harmon, Kara	2/27/2020	0.6	Analyze updated mailing workbook for creditors without addresses to track for deficient claim objections

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	2/27/2020	0.7	Analyze master litigation tracker to prepare comments for P. Wirtz related to additional items for tracking
Harmon, Kara	2/27/2020	1.4	Analyze Claim waterfall flags to begin preparation of weekly reports
Harmon, Kara	2/27/2020	0.9	Analyze claims from N. Erlach to determine if the Claims qualify for the ACR process
Harmon, Kara	2/27/2020	2.3	Analyze claims reconciliation workbooks returned by Commonwealth agencies to complete claims reconciliation or prepare follow up for additional information
Harmon, Kara	2/27/2020	0.4	Analyze litigation response related to judgements from the Commonwealth Fire Department
Herriman, Jay	2/27/2020	3.2	Review partially unliquidated litigation claims for prep of placing on Omni objection to liquidate
Herriman, Jay	2/27/2020	1.6	Review report from Prime Clerk related to undeliverable mail and its impact on the outstanding Omnibus objections
Herriman, Jay	2/27/2020	1.1	Analyze responses from several Commonwealth agencies related to settlement / judgment claims
Koncar, John	2/27/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/27/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/27/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/27/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/27/2020	0.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	2/27/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	2/27/2020	1.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/27/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/27/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/27/2020	1.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	2/27/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	2.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	1.2	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/27/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/27/2020	2.2	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	2/27/2020	2.4	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/27/2020	1.9	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	2/27/2020	1.4	Review AP trade claims to ensure completion and accuracy
Zeiss, Mark	2/27/2020	1.7	Draft December Deficient Omnibus Exhibits for Proskauer filing
Zeiss, Mark	2/27/2020	1.1	Draft December Deficient Omnibus Exhibits for Adjourned claims for Proskauer filing
Zeiss, Mark	2/27/2020	2.2	Draft January Deficient Omnibus Exhibits for Proskauer filing
Zeiss, Mark	2/27/2020	0.9	Revise report of December, January claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Zeiss, Mark	2/27/2020	1.3	Review Prime Clerk docket response reports for deficient claims for proper reconciliation
Zeiss, Mark	2/27/2020	0.9	Review UCC mailing scans for deficient claims for proper reconciliation
Zeiss, Mark	2/27/2020	1.2	Prepare report of December, January claims on Deficient Omnibus Exhibit objections for recommended disallowed, adjourned, withdrawn
Collier, Laura	2/28/2020	2.8	Analyze and review tax refund claims
Collier, Laura	2/28/2020	2.9	Analyze and review tax refund claims
Collier, Laura	2/28/2020	1.9	Analyze and review tax refund claims
DiNatale, Trevor	2/28/2020	2.2	Analyze AP trade claim detail to determine next steps in reconciliation process
Erlach, Nicole	2/28/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	2/28/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	2/28/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/28/2020	0.3	Prepare updated weekly workstream report per comments from J. Herriman
Harmon, Kara	2/28/2020	0.8	Analyze master tracker for tax refund workstream to review progress and propose changes to process for review
Harmon, Kara	2/28/2020	0.4	Analyze section 330 medical Claim to prepare follow up with Prime Clerk related to Claim amount docketing
Harmon, Kara	2/28/2020	0.3	Prepare weekly workstream report for Proskauer and Commonwealth agencies
Herriman, Jay	2/28/2020	0.7	Research and respond to multiple emails from S. Martinez re: GUC claims
Herriman, Jay	2/28/2020	0.5	Review and send workstream update and waterfall reports to AAFAF and counsel
Herriman, Jay	2/28/2020	1.1	Review draft DS and solicitation motion
Herriman, Jay	2/28/2020	0.2	Prepare and send comments related to the draft DS and solicitation motion to L. Stafford
Herriman, Jay	2/28/2020	0.7	Review claims waterfall report and prepare to send to AAFAF and counsel
Koncar, John	2/28/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	2/28/2020	1.7	Analyze claim outreach responses related to claims included on omnibus objections to record key claim information and supporting documentation attached.
Koncar, John	2/28/2020	0.6	Analyze claim outreach responses related to claims included on omnibus objections to record key claim information and supporting documentation attached.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	2/28/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/28/2020	0.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	2/28/2020	1.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
McNulty, Emmett	2/28/2020	1.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/28/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/28/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	2/28/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/28/2020	2.6	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/28/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/28/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	2/28/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	2/28/2020	2.1	Draft litigation files template for remaining cases for agency review
Wirtz, Paul	2/28/2020	2.2	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/28/2020	1.9	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	2/28/2020	1.3	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	2/28/2020	0.8	Review bondholder claims for proper reconciliation based on detailed review of CUSIPs on brokerage statements
Zeiss, Mark	2/28/2020	2.6	Review adjourned claims for Deficient Omnibus objections responses for next steps including ACR and ADR processing
Zeiss, Mark	2/28/2020	2.1	Finalize January Deficient Omnibus Exhibits including adjourned claims for Proskauer filing
Erlach, Nicole	2/29/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	2/29/2020	0.6	Prepare sample Claim for individual objection related to accounts payable contract that was not registered properly / send to Proskauer for review

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/1/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Collier, Laura	3/2/2020	1.3	Analyze and review tax refund claims
Collier, Laura	3/2/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/2/2020	2.8	Analyze and review tax refund claims
Collier, Laura	3/2/2020	2.9	Analyze and review tax refund claims
Erlach, Nicole	3/2/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/2/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/2/2020	1.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/2/2020	0.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/2/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/2/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/2/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/2/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/2/2020	0.4	Prepare estimated Claims numbers for ACR process at the request of Proskauer
Harmon, Kara	3/2/2020	0.6	Prepare updated draft document related active litigation for review by L. Stafford and R. Colon
Harmon, Kara	3/2/2020	0.6	Analyze Claim numbers provide by M. Zeiss related to filed objections for deficient Claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/2/2020	1.3	Prepare Claim reconciliation workbooks for the Department of Health and Department of Education in preparation for in person meetings on 3/3
Harmon, Kara	3/2/2020	0.9	Prepare sample incomplete responses from the Department of Health and Department of Education in preparation for meetings on 3/3
Harmon, Kara	3/2/2020	0.8	Prepare workbook of deficient objection responses for review to determine next steps for Claims resolution
Harmon, Kara	3/2/2020	1.6	Prepare analysis of completed Claims workbooks, by asserted agencies, for larger discussion on Claims reconciliation progress
Herriman, Jay	3/2/2020	2.2	Review Green Energy tax credit claims to determine next steps in reconciliation process
Herriman, Jay	3/2/2020	0.3	Review draft active litigation data request and provide comments to K. Harmon
Herriman, Jay	3/2/2020	2.8	Review claims to be placed into ACR process
Herriman, Jay	3/2/2020	1.7	Review responses received from claimants related to the December, January and March omnibus objections
Herriman, Jay	3/2/2020	3.1	Review completed claim reconciliation worksheets and outstanding AP claims related to the DOH and DOE in prep of meeting
Hertzberg, Julie	3/2/2020	3.3	Review sampling of claim types and claim detail to validate claims recommended for ACR process
Koncar, John	3/2/2020	1.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/2/2020	0.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/2/2020	2.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/2/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/2/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/2/2020	1.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/2/2020	0.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/2/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/2/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/2/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/2/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/2/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/2/2020	2.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/2/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/2/2020	1.4	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/2/2020	2.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/2/2020	2.1	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/2/2020	1.8	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/2/2020	2.2	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Wirtz, Paul	3/2/2020	2.3	Analyze AP trade claims to determine if respective claims can be moved to reconciliation
Zeiss, Mark	3/2/2020	2.3	Prepare report of Omnibus Exhibits with counts, dollar amounts per Proskaur request for court status update
Collier, Laura	3/3/2020	2.8	Analyze and review tax refund claims
Collier, Laura	3/3/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/3/2020	2.7	Analyze and review tax refund claims
Erlach, Nicole	3/3/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/3/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/3/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/3/2020	0.2	Prepare follow up with Prime Clerk related to service of Claim objections
Harmon, Kara	3/3/2020	3.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/3/2020	0.6	Prepare unresolved Claims reconciliation workbooks to send to H. Cruz for review
Harmon, Kara	3/3/2020	0.4	Analyze Claims from M. Zeiss to determine proper categorization for weekly reporting
Herriman, Jay	3/3/2020	0.5	Research claim objection and AAFAF response as requested by counsel
Herriman, Jay	3/3/2020	2.9	Review litigation claims to determine impact of setting various claim reconciliation thresholds and use of the convenience class
Herriman, Jay	3/3/2020	1.1	Review responses received from claimants related to the March omnibus objections
Hertzberg, Julie	3/3/2020	2.3	Analyze claims population strategy re: ACR and ADR process
Hertzberg, Julie	3/3/2020	0.2	Correspondence to J. Herriman re: AAFAA response to claim objection
Hertzberg, Julie	3/3/2020	0.3	Review claim objection response by AAFAF
Koncar, John	3/3/2020	1.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/3/2020	2.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/3/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/3/2020	1.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/3/2020	2.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/3/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/3/2020	2.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/3/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/3/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	2.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/3/2020	1.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/3/2020	1.9	Review AP trade claims to ensure completion and accuracy

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/3/2020	2.4	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	3/3/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/3/2020	1.6	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/3/2020	0.6	Send revised Deficient Omnibus Objection report to Prime Clerk for noticing requests
Collier, Laura	3/4/2020	2.4	Analyze and review tax refund claims
Collier, Laura	3/4/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/4/2020	2.7	Analyze and review tax refund claims
Erlach, Nicole	3/4/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.1	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Erlach, Nicole	3/4/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	0.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/4/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/4/2020	1.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/4/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/4/2020	2.4	Prepare analysis of Claims waterfall 2 category to report on Claims identified for ADR and ACR as well as pending and proposed objections
Harmon, Kara	3/4/2020	0.7	Prepare modifications to updated waterfall report
Herriman, Jay	3/4/2020	1.2	Prepare for Omnibus hearing
Hertzberg, Julie	3/4/2020	3.0	Work on claim reconciliation thresholds and convenience class analysis

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/4/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	2.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	0.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	2.9	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/4/2020	0.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/4/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/4/2020	1.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/4/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/4/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/4/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	1.7	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/4/2020	2.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/4/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/4/2020	2.1	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	3/4/2020	1.8	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/4/2020	2.2	Review AP trade claims to ensure completion and accuracy
Wirtz, Paul	3/4/2020	2.6	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/4/2020	2.2	Establish high-level reporting, tags for Waterfall 2 for summary reporting for Proskauer
Zeiss, Mark	3/4/2020	0.8	Prepare revised Omnibus Exhibits for Non-Title III and Satisfied No Liability objections for Proskauer filing
Zeiss, Mark	3/4/2020	1.1	Prepare four revised bondholder Omnibus Exhibits for Proskauer for filing
Collier, Laura	3/5/2020	1.2	Analyze and review tax refund claims
Collier, Laura	3/5/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/5/2020	2.7	Analyze and review tax refund claims
DiNatale, Trevor	3/5/2020	2.1	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	3/5/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/5/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/5/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/5/2020	2.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/5/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/5/2020	0.6	Prepare for Omnibus hearing
Herriman, Jay	3/5/2020	1.3	Review responses received from claimants related to the December and January omnibus objections
Herriman, Jay	3/5/2020	0.5	Prepare and send analysis to Prime Clerk related to litigation claims docketed in an incorrect amount
Herriman, Jay	3/5/2020	1.1	Review litigation claims to determine impact of setting various claim reconciliation thresholds and use of the convenience class
Herriman, Jay	3/5/2020	2.1	Review income tax refund claims and associated payment details in prep of listing claims on Omnibus objection
Hertzberg, Julie	3/5/2020	2.2	Analyze impact of setting claim reconciliation thresholds and use of the convenience class re: litigation claims
Koncar, John	3/5/2020	2.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/5/2020	1.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/5/2020	0.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/5/2020	2.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/5/2020	2.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/5/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/5/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/5/2020	2.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/5/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/5/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	1.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/5/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/5/2020	2.2	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/5/2020	1.8	Draft litigation template for remaining litigation claims for agencies review
Wirtz, Paul	3/5/2020	1.4	Draft litigation template for remaining litigation claims for agencies review
Wirtz, Paul	3/5/2020	2.4	Review litigation files sent back from agency and update claims with new information

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/5/2020	1.3	Review weekly Prime Clerk mailing response report for proper reconciliation for claims on Deficient Omnibus Exhibits
Zeiss, Mark	3/5/2020	1.7	Revise Waterfall 2 report per comments include claims docketed in error claims
Zeiss, Mark	3/5/2020	0.8	Revise Omni 176 non-title III claims per Proskauer comments
Zeiss, Mark	3/5/2020	0.7	Prepare workbook for additional response review for proper reconciliation, Proskauer responses to docket responses
Zeiss, Mark	3/5/2020	1.6	Review four days Prime Clerk docket response reports for proper reconciliation for claims on Deficient Omnibus Exhibits
Collier, Laura	3/6/2020	1.4	Analyze and review tax refund claims
Collier, Laura	3/6/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/6/2020	2.8	Analyze and review tax refund claims
DiNatale, Trevor	3/6/2020	2.8	Review AP claim detail for future claim reconciliation process
Erlach, Nicole	3/6/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	0.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Erlach, Nicole	3/6/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Harmon, Kara	3/6/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/6/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/6/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/6/2020	1.3	Analyze various responses from Commonwealth agencies related to closed litigation and judgements/settlements

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/6/2020	0.7	Prepare final workbook for exact duplicate Claims for inclusion on omnibus objections
Harmon, Kara	3/6/2020	0.3	Prepare follow up related to litigation documents, by agency, for Commonwealth review
Harmon, Kara	3/6/2020	0.9	Analyze Claim objection responses to determine next steps for Claim resolution
Harmon, Kara	3/6/2020	0.6	Analyze comments from L. Stafford related to duplicate Claim objections
Harmon, Kara	3/6/2020	0.3	Prepare weekly workstream report for review by Commonwealth and Proskauer
Herriman, Jay	3/6/2020	0.3	Review updated claims reconciliation workstream tracker and provide comments to K. Harmon
Herriman, Jay	3/6/2020	1.4	Analyze litigation claims asserted for less than \$150 thousand and filed with additional unliquidated values to prep for an objection to liquidate claim
Herriman, Jay	3/6/2020	2.7	Analyze litigation claims asserted for more than \$50 million to determine next steps to estimate value of claim
Herriman, Jay	3/6/2020	1.4	QC final listing of duplicate and amended claims to be included on Omnibus objection for hearing in April
Herriman, Jay	3/6/2020	1.2	Review / Update claims waterfall report in prep of sending to AAFAF and counsel
Koncar, John	3/6/2020	1.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/6/2020	2.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/6/2020	1.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/6/2020	1.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/6/2020	0.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/6/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/6/2020	1.2	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/6/2020	1.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
McNulty, Emmett	3/6/2020	2.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/6/2020	1.8	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/6/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/6/2020	2.4	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/6/2020	2.3	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/6/2020	2.4	Draft litigation template for remaining litigation claims for agencies review
Wirtz, Paul	3/6/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/6/2020	2.6	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/6/2020	0.7	Send revised Duplicate claims Omnibus Objection to Proskauer for filing
Zeiss, Mark	3/6/2020	0.8	Prepare response for Proskauer re: specific claims on Docket Responses for Deficient Claims Objections
Zeiss, Mark	3/6/2020	0.6	Send revised Amended claims Omnibus Objection to Proskauer for filing
Collier, Laura	3/7/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/7/2020	2.9	Analyze and review tax refund claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/7/2020	1.1	Analyze and review tax refund claims
Collier, Laura	3/7/2020	2.7	Analyze and review tax refund claims
DiNatale, Trevor	3/7/2020	2.4	Review claim detail and asserted agency information for upcoming omnibus claim objections
McNulty, Emmett	3/7/2020	2.6	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Wadzita, Brent	3/7/2020	1.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
DiNatale, Trevor	3/8/2020	2.1	Review AP claim detail for future claim reconciliation process
DiNatale, Trevor	3/8/2020	2.7	Review claim detail and asserted agency information for upcoming omnibus claim objections
Koncar, John	3/8/2020	0.9	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/8/2020	1.9	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution
Collier, Laura	3/9/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/9/2020	2.8	Analyze and review tax refund claims
Collier, Laura	3/9/2020	2.9	Analyze and review tax refund claims
DiNatale, Trevor	3/9/2020	1.1	Review claim detail and asserted agency information for upcoming omnibus claim objections
DiNatale, Trevor	3/9/2020	1.7	Review AP claim detail for future claim reconciliation process
Erlach, Nicole	3/9/2020	2.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/9/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/9/2020	1.3	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/9/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/9/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/9/2020	1.3	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/9/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/9/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/9/2020	0.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Harmon, Kara	3/9/2020	0.4	Analyze comments from J. Sosa related to one off objection for accounts payables Claims
Harmon, Kara	3/9/2020	0.6	Analyze objection response inquire from L. Stafford to prepare follow up related to conversations with creditor
Harmon, Kara	3/9/2020	0.9	Prepare updated workstream analysis for discussions with J. Herriman
Harmon, Kara	3/9/2020	0.3	Prepare follow up related to documents for active litigation to be sent to asserted agencies for reconciliation and review
Harmon, Kara	3/9/2020	1.9	Analyze tax refund Claims to begin preparation of satisfied Claim objections for June omnibus hearing
Harmon, Kara	3/9/2020	3.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/9/2020	2.9	Review of large value litigation claims to determine next steps in reconciliation / estimation process
Herriman, Jay	3/9/2020	0.7	Review responses received related to Omnibus objections
Herriman, Jay	3/9/2020	1.2	Review updated analysis of satisfied income tax return claims
Herriman, Jay	3/9/2020	2.2	Review employee wage related claims in prep of submission to ACR process
Hertzberg, Julie	3/9/2020	2.4	Work on strategy re: ADR process and claims reconciliation thresholds
Koncar, John	3/9/2020	2.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/9/2020	1.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/9/2020	2.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/9/2020	1.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/9/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	1.4	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	1.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/9/2020	0.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/9/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/9/2020	2.1	Analyze late responses to supplemental outreach mailings related to adjourned claims on December, January and March omnibus objections to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/9/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/9/2020	2.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/9/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/9/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/9/2020	1.9	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/9/2020	2.2	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/9/2020	1.3	Review O'Neill email response scans for proper reconciliation of claims
Zeiss, Mark	3/9/2020	1.8	Review claims register claim amount changes for litigation claims, amended claims
Zeiss, Mark	3/9/2020	1.7	Prepare report of claims considered for Deficient Omnibus Exhibits however with deficient addresses per Prime Clerk for further categorization
Zeiss, Mark	3/9/2020	0.6	Prepare memo for Proskauer re: O'Neill mailing scans impact on Deficient Claims
Collier, Laura	3/10/2020	2.6	Analyze and review tax refund claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/10/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/10/2020	2.7	Analyze and review tax refund claims
Erlach, Nicole	3/10/2020	1.4	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/10/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/10/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/10/2020	1.7	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/10/2020	1.2	Prepare weekly waterfall report
Erlach, Nicole	3/10/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/10/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/10/2020	1.6	Analyze comments from E. McNulty related to deficient objection responses to prepare recommendations for Proskauer
Harmon, Kara	3/10/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/10/2020	0.7	Analyze Claims from M. Zeiss to determine proper categorization for weekly reporting
Harmon, Kara	3/10/2020	2.3	Analyze Claims to prepare listing of eminent domain litigation per inquire from J. Herriman
Harmon, Kara	3/10/2020	1.4	Prepare modifications to waterfall 2 reporting per discussions with J. Herriman
Harmon, Kara	3/10/2020	1.9	Analyze Claims removed from deficient objections related to undeliverable mail to determine next steps for reconciliation
Harmon, Kara	3/10/2020	0.8	Prepare Claims reconciliation workbooks for the Department of Health at the request of J. Cruz
Herriman, Jay	3/10/2020	0.4	Prepare analysis of imminent domain / takings claims and send to counsel
Herriman, Jay	3/10/2020	3.2	Review proofs of claim asserting liabilities associated with imminent domain / takings
Herriman, Jay	3/10/2020	3.1	Review miscellaneous claim categories to determine next steps in claims reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/10/2020	1.1	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/10/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/10/2020	1.7	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/10/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/10/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	0.9	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	1.8	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/10/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.7	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/10/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/10/2020	1.9	Draft litigation template for remaining litigation claims for agencies review
Wirtz, Paul	3/10/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/10/2020	2.3	Draft litigation template for remaining litigation claims for agencies review
Wirtz, Paul	3/10/2020	2.4	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/10/2020	1.8	Review Proskauer Batch 21 mailing scans for claims for recommended adjournment

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/10/2020	2.2	Review Prime Clerk mailing scans for claims for recommended adjournment
Zeiss, Mark	3/10/2020	0.8	Review UCC mailing scans for claims for recommended adjournment
Zeiss, Mark	3/10/2020	0.9	Review Prime Clerk Docket Response report for proper reconciliation of claims
Zeiss, Mark	3/10/2020	1.6	Review Proskauer Batch 21 Box 2 mailing scans for claims for recommended adjournment
Carter, Richard	3/11/2020	0.9	Review claim reconciliation information provided by Commonwealth to assist in overall claim reconciliation.
Carter, Richard	3/11/2020	3.2	Reconcile 8 claims based on reconciliation information received by Commonwealth in the claims management system.
Carter, Richard	3/11/2020	2.9	Reconcile 7 claims based on reconciliation information received by Commonwealth in the claims management system.
Collier, Laura	3/11/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/11/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/11/2020	2.4	Analyze and review tax refund claims
Erlach, Nicole	3/11/2020	1.8	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/11/2020	1.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/11/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/11/2020	0.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/11/2020	1.4	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/11/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/11/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Harmon, Kara	3/11/2020	0.6	Review draft documents / email to be sent to Commonwealth agencies for active litigation Claims reconciliation
Harmon, Kara	3/11/2020	1.7	Begin analysis of paid invoices from the Department of Education to prepare Claims for objection/ADR process
Harmon, Kara	3/11/2020	0.3	Prepare follow up with R. Colon related to PRPHA litigation dismissed without prejudice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/11/2020	0.3	Prepare follow up with J. Herriman related to Claims reconciliation provided by Commonwealth agencies
Harmon, Kara	3/11/2020	0.8	Analyze information from OAT related to litigation judgements and settlements to prepare follow up on unresolved open items
Harmon, Kara	3/11/2020	0.7	Analyze questions from CASP related to litigation judgements and settlements to prepare comments related to reconciliation of open items
Harmon, Kara	3/11/2020	0.2	Reach out to creditor related to unresolved deficient bond Claim
Harmon, Kara	3/11/2020	1.4	Prepare workbook of additional tax refund Claims for review by L. Collier
Harmon, Kara	3/11/2020	0.3	Analyze Claims filed by Commonwealth municipalities to track Claim withdrawals
Harmon, Kara	3/11/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/11/2020	2.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/11/2020	1.9	Prepare updated analysis of convenience class claims to assess setting claims reconciliation threshold
Herriman, Jay	3/11/2020	2.7	Review analysis and associated claims related to tax credits and contract / lease claims
Herriman, Jay	3/11/2020	1.1	Review Claim reconciliation worksheets and comments from Commonwealth agencies
Herriman, Jay	3/11/2020	1.8	Review data received from various Commonwealth agencies related to settled litigation matters
Hertzberg, Julie	3/11/2020	3.1	Review and analyze structure of ACR process based upon claims review and comments to J. Herriman
Koncar, John	3/11/2020	2.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/11/2020	2.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/11/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/11/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/11/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/11/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/11/2020	2.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/11/2020	2.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/11/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/11/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/11/2020	1.9	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/11/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/11/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/11/2020	2.4	Draft litigation template for remaining litigation claims for agencies review
Wirtz, Paul	3/11/2020	2.1	Draft email template for litigation files to be sent to agencies
Wirtz, Paul	3/11/2020	1.9	Draft email template for litigation files to be sent to agencies
Zeiss, Mark	3/11/2020	1.6	Prepare report of March Deficient claims on Omnibus Exhibits for recommended adjournment
Zeiss, Mark	3/11/2020	1.4	Review UCC mailing scans for claims for recommended adjournment
Zeiss, Mark	3/11/2020	1.6	Consolidate claimant response review for proper reconciliation of Deficient claims
Zeiss, Mark	3/11/2020	1.2	Prepare report of claims on Deficient Omnibus Exhibits with responses for proper reconciliation
Zeiss, Mark	3/11/2020	1.1	Prepare memo for Proskauer re: questions on Deficient claims responses, adjournment recommendations
Zeiss, Mark	3/11/2020	1.3	Review Proskauer mailing scans for claims for recommended adjournment
Carter, Richard	3/12/2020	2.9	Reconcile 3 claims based on reconciliation information received by Commonwealth in the claims management system.
Carter, Richard	3/12/2020	3.1	Reconcile 6 claims based on reconciliation information received by Commonwealth in the claims management system.
Collier, Laura	3/12/2020	1.9	Analyze and review tax refund claims
Collier, Laura	3/12/2020	2.9	Analyze and review tax refund claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/12/2020	2.8	Analyze and review tax refund claims
Erlach, Nicole	3/12/2020	1.1	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/12/2020	2.2	Prepare weekly waterfall report
Erlach, Nicole	3/12/2020	1.3	Prepare weekly waterfall report
Erlach, Nicole	3/12/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/12/2020	1.9	Examine proactive outreach responses from claimants to record provided claim information
Erlach, Nicole	3/12/2020	0.6	Examine proactive outreach responses from claimants to record provided claim information
Harmon, Kara	3/12/2020	2.6	Analyze objection responses to prepare recommendations for next steps
Harmon, Kara	3/12/2020	0.7	Continue analysis of tax refund Claims to prepare Claims for inclusion on Satisfied Claim objection
Harmon, Kara	3/12/2020	0.2	Follow up with L. Stafford related to treatment of litigation Claim with voluntary dismissal
Harmon, Kara	3/12/2020	0.3	Prepare follow up with Prime Clerk related to translation of objection responses
Harmon, Kara	3/12/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/12/2020	0.8	Prepare workbook of Claims with supplemental mailing responses for review by B. Wadzita and E. McNulty
Harmon, Kara	3/12/2020	2.3	Prepare 800 Claims for inclusion in deficient Claim objection for June omnibus hearing
Harmon, Kara	3/12/2020	1.2	Prepare workbook of additional Claims for supplemental outreach / send to Prime Clerk
Herriman, Jay	3/12/2020	3.1	Review partially unliquidated litigation claims in prep of placing on claims objection to liquidate claim
Herriman, Jay	3/12/2020	1.1	Update ACR process summary based on input from J. Hertzberg and order entered by the court
Herriman, Jay	3/12/2020	2.2	Review tax refund claims reconciliation data prior to inclusion on Omnibus objection
Hertzberg, Julie	3/12/2020	2.2	Review tax refund claims reconciliation data prior to inclusion on Omnibus objection
Koncar, John	3/12/2020	1.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/12/2020	2.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/12/2020	2.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/12/2020	0.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/12/2020	3.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/12/2020	2.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	3/12/2020	1.7	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	3/12/2020	1.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/12/2020	0.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	3/12/2020	1.7	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	3/12/2020	0.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	3/12/2020	2.4	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Wadzita, Brent	3/12/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/12/2020	1.6	Draft email template for litigation files to be sent to agencies
Wirtz, Paul	3/12/2020	2.2	Draft email template for litigation files to be sent to agencies
Wirtz, Paul	3/12/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/12/2020	1.9	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/12/2020	1.8	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	3/12/2020	2.4	Prepare March Deficient Disallowed claims Exhibit A for final filing
Zeiss, Mark	3/12/2020	1.6	Prepare March Deficient Adjourned claims Exhibit B for final filing

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/12/2020	1.1	Prepare memo of criteria for claims to proceed into the ACR process for reviewers
Zeiss, Mark	3/12/2020	1.6	Review placement of adjourned claims with responses into ADR, ACR, other action categories editing as necessary
Zeiss, Mark	3/12/2020	0.8	Prepare report of adjourned claims with dispositions of still deficient for further review for potential ACR processing
Zeiss, Mark	3/12/2020	0.7	Review UCC mailing scans for claims for recommended adjournment
Carter, Richard	3/13/2020	0.6	Prepare updated schedule of claims fully reconciled.
Collier, Laura	3/13/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/13/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/13/2020	2.9	Analyze and review tax refund claims
Erlach, Nicole	3/13/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	0.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/13/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/13/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Harmon, Kara	3/13/2020	1.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/13/2020	0.6	Analyze Claims for ADR to provide comment for J. Herriman related to supporting documentation provided by Creditors
Harmon, Kara	3/13/2020	0.4	Analyze weekly waterfall reports to prepare comments for N. Erlach
Harmon, Kara	3/13/2020	0.3	Analyze comments from L. Stafford related to litigation documents for agency review to prepare response
Harmon, Kara	3/13/2020	0.2	Prepare follow up related to DOH Claims for settlement discussions

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/13/2020	1.2	Analyze objection response to prepare comments for J. Herriman review
Harmon, Kara	3/13/2020	0.4	Prepare weekly workstream report for review by Commonwealth and Proskauer
Herriman, Jay	3/13/2020	0.4	Prepare and send multiple emails to AAFAF requesting updates on outstanding questions related to municipality claims and a claims reconciliation threshold
Herriman, Jay	3/13/2020	2.6	Review administrative litigation claims in prep of call with AAFAF
Herriman, Jay	3/13/2020	0.5	Review and provide comments on Claims waterfall to A&M team prior to sending to counsel and AAFAF
Herriman, Jay	3/13/2020	0.4	Review and send weekly workstream update to counsel and AAFAF
Herriman, Jay	3/13/2020	1.8	Review and update draft data collection workbook related to open litigation Claims
Hertzberg, Julie	3/13/2020	0.8	Analyze and prepare comments on updated ACR claims transfer
Koncar, John	3/13/2020	2.8	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/13/2020	1.3	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/13/2020	2.9	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
McNulty, Emmett	3/13/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/13/2020	0.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/13/2020	1.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/13/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/13/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/13/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/13/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/13/2020	2.1	Analyze asserted pension claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/13/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/13/2020	1.9	Review litigation files and bucket based on type
Wirtz, Paul	3/13/2020	2.2	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/13/2020	2.3	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	3/13/2020	1.8	Review litigation files and bucket based on type
Wirtz, Paul	3/13/2020	2.1	Draft and review email template for litigation files to be sent to agencies
Zeiss, Mark	3/13/2020	1.9	Prepare report of adjourned claims with dispositions per review of their responses into ACR, ADR, action required categories
Zeiss, Mark	3/13/2020	1.1	Review potential bond claims per other claim types review and provide bond reconciliation
Zeiss, Mark	3/13/2020	1.3	Review Proskauer Batch 22 email response scans for proper reconciliation of claims
Zeiss, Mark	3/13/2020	1.4	Review four Prime Clerk Docket Response reports for proper reconciliation of claims
Zeiss, Mark	3/13/2020	1.2	Review Proskauer Batch 23 email response scans for proper reconciliation of claims
Carter, Richard	3/14/2020	0.3	Review correspondence/attachments provided by claimant in regards to filed claims.
Collier, Laura	3/14/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/14/2020	2.9	Analyze and review tax refund claims
Collier, Laura	3/14/2020	2.6	QC workbook of tax refund claims reviewed for individuals
Collier, Laura	3/14/2020	0.8	Analyze and review tax refund claims
McNulty, Emmett	3/14/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/14/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Harmon, Kara	3/15/2020	0.3	Analyze comments from J. Herriman (A&M) related to litigation documents for agency review/reconciliation
Harmon, Kara	3/15/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
McNulty, Emmett	3/15/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	3/16/2020	2.2	Review claim reconciliation information received from the Commonwealth related to 4 trade-related claims.
Carter, Richard	3/16/2020	0.2	Correspondence with claimant regarding updates to filed claims.
Carter, Richard	3/16/2020	3.2	Review claim reconciliation information received from the Commonwealth related to 12 trade-related claims.
Collier, Laura	3/16/2020	2.9	Review and analyze tax refund claims
Collier, Laura	3/16/2020	2.9	Review and analyze tax refund claims
Collier, Laura	3/16/2020	1.2	Review and analyze tax refund claims
Collier, Laura	3/16/2020	2.9	Review and analyze tax refund claims
DiNatale, Trevor	3/16/2020	2.9	Analyze uncategorized claim detail and assign reviewer/owner for reconciliation process
DiNatale, Trevor	3/16/2020	1.1	Review AP claim asserted agency detail for upcoming omnibus objections
Erlach, Nicole	3/16/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/16/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/16/2020	0.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/16/2020	0.3	Prepare listing of unknown asserted agencies for review and determination of Title III status by AFFAF

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/16/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/16/2020	2.1	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/16/2020	0.4	Analyze Claims filed against non-title III entities to prepare for Claim objections
Harmon, Kara	3/16/2020	0.6	Analyze reconciled Claims list from R. Carter to prepare modifications to waterfall claims reporting
Harmon, Kara	3/16/2020	0.4	Analyze trade Claims for Department of Education to determined satisfied Claim population for objection
Harmon, Kara	3/16/2020	0.3	Review updated draft of litigation documents to prepare comments for J. Herriman
Harmon, Kara	3/16/2020	1.7	Analyze tax refund Claims to prepare for Satisfied claim objections
Harmon, Kara	3/16/2020	0.5	Prepare samples of Claims that include invoices and contract detail to share with Proskauer
Herriman, Jay	3/16/2020	3.1	Review partially unliquidated litigation claims to determine proper treatment on Omnibus objection
Herriman, Jay	3/16/2020	2.7	Review HR claims related to unpaid wages and benefits in prep of adding to ACR process
Koncar, John	3/16/2020	2.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/16/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/16/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/16/2020	1.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/16/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/16/2020	1.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/16/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/16/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/16/2020	2.1	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/16/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/16/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/16/2020	1.9	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/16/2020	2.2	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/16/2020	1.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	3/16/2020	2.3	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/16/2020	1.9	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/16/2020	2.1	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/16/2020	2.2	Review litigation claims to determine federal, state and administrative claims
Zeiss, Mark	3/16/2020	1.1	Prepare report of bondholders claiming mutual funds for current Omnibus Exhibits, past Exhibits, potential future Exhibits per Proskauer request
Zeiss, Mark	3/16/2020	2.9	Update claims reconciliation for high-level categories for overall claims reporting
Zeiss, Mark	3/16/2020	1.8	Update Deficient claims on Omnibus Exhibits per next steps per responses
Zeiss, Mark	3/16/2020	1.3	Prepare workstream for additional Deficient claims with responses to determine next reconciliation steps
Carter, Richard	3/17/2020	1.3	Prepare/send correspondence to vendors related to requests for additional information related to invoices.
Carter, Richard	3/17/2020	0.8	Update response tracker based on responses received from internal team/vendors.
Carter, Richard	3/17/2020	2.4	Review claim reconciliation information received from the Commonwealth related to 4 trade-related claims.
Carter, Richard	3/17/2020	0.7	Prepare correspondence with claimants re: additional information required for reconciliation.
Carter, Richard	3/17/2020	0.3	Prepare updated tracker based on additional reconciliation performed on trade claims.
Carter, Richard	3/17/2020	0.3	Prepare new schedule of claims ready to be sent back to the Commonwealth for additional reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	3/17/2020	1.3	Correspondence with claimants re: additional information required for reconciliation.
Collier, Laura	3/17/2020	2.8	Review and analyze tax refund claims
Collier, Laura	3/17/2020	2.9	Review and analyze tax refund claims
DiNatale, Trevor	3/17/2020	0.8	Update analysis on uncategorized claim detail for reconciliation process
Erlach, Nicole	3/17/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/17/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/17/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/17/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/17/2020	0.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Erlach, Nicole	3/17/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/17/2020	1.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/17/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/17/2020	0.3	Prepare follow up with vendor related to contract and PO numbers associated with asserted Claims per request from the Department of Health
Harmon, Kara	3/17/2020	0.2	Prepare follow up with P. Wirtz related to litigation documents for agency review
Harmon, Kara	3/17/2020	0.4	Review Claim analysis from T. DiNatale related to uncategorized Claims
Harmon, Kara	3/17/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/17/2020	0.6	Analyze response from Commonwealth agency related to unpaid invoices for invalid contract to prepare follow up with counsel on objections

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/17/2020	2.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/17/2020	1.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/17/2020	0.4	Analyze undeliverable Claims and provided by Prime Clerk to prepare for further reconciliation
Harmon, Kara	3/17/2020	0.7	Analyze Claim comments from R. Carter to provide feedback on next steps for Claims reconciliation
Herriman, Jay	3/17/2020	3.2	Review pension claims in prep of adding to ACR process
Herriman, Jay	3/17/2020	1.2	Review accounts payable claim reconciliations in prep of objection / ADR process
Herriman, Jay	3/17/2020	1.3	Review litigation claims to begin segregating between State, Federal and Administrative cases
Hertzberg, Julie	3/17/2020	2.7	Review updated claims summary reports and certain litigation and unliquidated claims
Hertzberg, Julie	3/17/2020	1.6	Review sample litigation claims filed in State, Federal and Administrative cases
Koncar, John	3/17/2020	1.1	Analyze the updated outreach response report from Prime Clerk to identify all newly received claim responses and incorporate all new information into the outreach response tracker for review.
Koncar, John	3/17/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/17/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/17/2020	1.2	Review an updated outreach response report from Prime Clerk to analyze and record any updated information related to previously reviewed claim responses and attached documentation.
Koncar, John	3/17/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	3/17/2020	2.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/17/2020	2.6	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/17/2020	1.9	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/17/2020	2.1	Analyze weekly claims register to capture claim changes and review newly filed claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/17/2020	2.3	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/17/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/17/2020	1.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/17/2020	0.9	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Wirtz, Paul	3/17/2020	2.6	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/17/2020	2.3	Create file of federal claims to determine missing information
Wirtz, Paul	3/17/2020	2.4	Create file of federal claims to determine missing information
Wirtz, Paul	3/17/2020	2.1	Review litigation claims to determine federal, state and administrative claims
Zeiss, Mark	3/17/2020	1.1	Prepare report of adjourned claims on March Deficient Omnibus Exhibits detailing Proskauer next steps
Zeiss, Mark	3/17/2020	2.6	Update claims reconciliation for Deficient claims with responses for ADR, ACR, still Deficient, requests more time
Carter, Richard	3/18/2020	2.2	Update reconciliation information for claims based on feedback from vendors.
Carter, Richard	3/18/2020	0.6	Prepare updated complete tracker to be sent to Commonwealth based on latest reconciliation information.
Collier, Laura	3/18/2020	2.7	Review and analyze tax refund claims
Collier, Laura	3/18/2020	2.9	Review and analyze tax refund claims
Collier, Laura	3/18/2020	2.9	Review and analyze tax refund claims
DiNatale, Trevor	3/18/2020	1.7	Analyze litigation and tax claim information for ACR & ADR reconciliation process
DiNatale, Trevor	3/18/2020	2.1	Organize AP claim detail and identify claims for future reconciliation process
DiNatale, Trevor	3/18/2020	2.4	Update uncategorized claim detail and assign reviewer/owner for reconciliation process
Erlach, Nicole	3/18/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation
Erlach, Nicole	3/18/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/18/2020	1.2	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Erlach, Nicole	3/18/2020	0.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/18/2020	1.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/18/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/18/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/18/2020	0.6	Analyze Claim comments from R. Carter to provide feedback on next steps for Claims reconciliation
Harmon, Kara	3/18/2020	0.9	Analyze workbook of miscellaneous claims to categorize into ADR/ACR process, as applicable
Harmon, Kara	3/18/2020	1.7	Analyze litigation Claims from N. Erlach to categorize for deficient objection or further reconciliation
Harmon, Kara	3/18/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/18/2020	2.3	Analyze claims flagged as litigation from N. Erlach to provide director for further reconciliation / objection
Harmon, Kara	3/18/2020	0.8	Prepare workbooks to send to the Department of Health related to request for additional information
Harmon, Kara	3/18/2020	0.9	Prepare modifications to Claim waterfall reporting for meeting with Proskauer
Harmon, Kara	3/18/2020	1.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/18/2020	0.5	Research and respond to multiple emails form Proskauer related to claims status
Herriman, Jay	3/18/2020	2.3	Review updated litigation analysis data provided by the Department of Justice
Herriman, Jay	3/18/2020	0.8	Review analysis of claims objection related to bond losses related to mutual funds
Herriman, Jay	3/18/2020	2.3	Prepare analysis of remaining unreconciled claims in prep of call with L. Stafford

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	3/18/2020	2.1	Update claims reconciliation / allowance threshold analysis to include additional stratification levels
Hertzberg, Julie	3/18/2020	1.8	Review updates claims reconciliation / allowance threshold analysis to include additional stratification levels
Koncar, John	3/18/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/18/2020	0.8	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/18/2020	2.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/18/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/18/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/18/2020	2.7	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/18/2020	2.6	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	0.9	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	2.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/18/2020	1.3	Analyze asserted pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/18/2020	1.9	Merge litigation file into master tracker by case number
Wirtz, Paul	3/18/2020	2.3	Merge litigation file into master tracker by case number
Wirtz, Paul	3/18/2020	2.2	Analyze administrative claims and determine status
Wirtz, Paul	3/18/2020	2.4	Merge litigation file into master tracker by case number
Zeiss, Mark	3/18/2020	0.7	Revise claims report for Waterfall 2 categories per A&M comments
Zeiss, Mark	3/18/2020	0.9	Prepare report of additional claims with no prior responses that now have docket, mailing responses for evaluation for ADR, ACR, deficient next steps
Zeiss, Mark	3/18/2020	1.4	Review responses (mailing, docket) for next claims reconciliation steps including ADR, ACR, response

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/18/2020	1.3	Review Prime Clerk weekly claims mailing responses for claims reconciliation, next steps including adjournment
Zeiss, Mark	3/18/2020	0.6	Prepare memo of responses for question from Proskauer re: bondholder Omnibus Exhibits involving claimants with mutual funds
Zeiss, Mark	3/18/2020	2.1	Revise bondholders report with mutual fund holdings for only the value of the mutual funds held per POC, mailing response
Zeiss, Mark	3/18/2020	0.6	Review Prime Clerk weekly claims register amount changes
Zeiss, Mark	3/18/2020	1.1	Review Prime Clerk weekly docket responses report for claims reconciliation, next steps including adjournment
Carter, Richard	3/19/2020	2.2	Review/prepare/send correspondences to claimants related to claim reconciliation workbooks.
Carter, Richard	3/19/2020	0.3	Review/prepare claim withdrawal form for claimant at request of internal team.
Collier, Laura	3/19/2020	2.9	Review and analyze tax refund claims
Collier, Laura	3/19/2020	2.7	Review and analyze tax refund claims
DiNatale, Trevor	3/19/2020	1.7	Update uncategorized claim detail and assign reviewer/owner for reconciliation process
Erlach, Nicole	3/19/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	0.8	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.6	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.4	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/19/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/19/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/19/2020	0.7	Analyze claims flagged as non-title III to prepare for objection
Harmon, Kara	3/19/2020	1.8	Analyze workbook of unreconciled AP claims from T. DiNatale to prepare comments related to next steps for reconciliation
Harmon, Kara	3/19/2020	0.6	Prepare draft Claims analysis for Claims ready for the ADR process to highlight Claim modifications
Harmon, Kara	3/19/2020	0.4	Analyze weekly Claims triage for waterfall categories per email from B. Wadzita
Harmon, Kara	3/19/2020	0.4	Prepare folder structure by agency for new Claims reconciliation workbooks in preparation of meeting with T. DiNatale
Harmon, Kara	3/19/2020	0.3	Analyze Claims designated as personal loans backed by retirement accounts to response to inquire from B. Wadzita
Harmon, Kara	3/19/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/19/2020	0.4	Prepare additional tax refund Claims for inclusion in file for L. Collier review
Herriman, Jay	3/19/2020	2.8	Review analysis of tax credit, US federal government, miscellaneous treasury, GDB and Savings bond claims to determine next steps in reconciliation process
Herriman, Jay	3/19/2020	2.9	Review claims asserting multiple types of liability to determine if appropriate to place into ACR
Koncar, John	3/19/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/19/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/19/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/19/2020	0.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/19/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/19/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/19/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	3/19/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/19/2020	2.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/19/2020	2.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/19/2020	1.9	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/19/2020	1.8	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/19/2020	2.4	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/19/2020	2.7	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/19/2020	2.7	Merge litigation file into master tracker by case number
Wirtz, Paul	3/19/2020	2.4	Analyze administrative claims and determine status
Wirtz, Paul	3/19/2020	2.4	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/19/2020	2.2	Review litigation claims to determine federal, state and administrative claims
Wirtz, Paul	3/19/2020	2.3	Review litigation claims to determine federal, state and administrative claims
Carter, Richard	3/20/2020	0.8	Review/prepare/send correspondence to 3 vendors to request additional information required for reconciliation.
Carter, Richard	3/20/2020	0.6	Review email correspondences from vendors to identify additional information still required; reach out as necessary.
Carter, Richard	3/20/2020	0.9	Review/reconcile 2 trade claims in the claims management system.
Collier, Laura	3/20/2020	2.6	Review and analyze tax refund claims
Collier, Laura	3/20/2020	2.4	Review and analyze tax refund claims
Collier, Laura	3/20/2020	2.9	Review and analyze tax refund claims
DiNatale, Trevor	3/20/2020	2.6	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	3/20/2020	1.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	3/20/2020	1.3	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	1.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	2.2	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	1.7	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	3/20/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/20/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/20/2020	0.2	Prepare modifications to weekly workstream report per comments from J. Herriman
Harmon, Kara	3/20/2020	0.4	Prepare weekly workstream report for review by Commonwealth and Proskauer
Harmon, Kara	3/20/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/20/2020	0.6	Prepare updated tracker for outstanding Claims reconciliation workbooks based upon new information received
Herriman, Jay	3/20/2020	1.6	Review analysis of tax credit, US federal government, miscellaneous treasury, GDB and Savings bond claims to determine next steps in reconciliation process
Herriman, Jay	3/20/2020	2.1	Review pension claims which include a pension statement in prep of sending into ACR process
Herriman, Jay	3/20/2020	1.9	Review completed claim reconciliation worksheets and associated objections to prepare for sending to ADR process
Herriman, Jay	3/20/2020	1.8	Review responses filed on docket and letters received related to Omnibus objections
Koncar, John	3/20/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	3/20/2020	0.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/20/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/20/2020	1.7	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/20/2020	1.2	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/20/2020	1.6	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/20/2020	1.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	0.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	1.1	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	2.6	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/20/2020	1.6	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/20/2020	2.4	Merge litigation file into master tracker by case number
Wirtz, Paul	3/20/2020	2.2	Merge litigation file into master tracker by case number
Wirtz, Paul	3/20/2020	2.6	Draft litigation template for files to be sent to agencies
Wirtz, Paul	3/20/2020	2.3	Draft litigation template for files to be sent to agencies
Zeiss, Mark	3/20/2020	1.2	Review claims for bondholder reconciliation information, mark up for objection, later reconciliation steps
Collier, Laura	3/21/2020	1.5	Review and analyze tax refund claims
DiNatale, Trevor	3/21/2020	1.3	Finalize uncategorized claim detail and assign reviewer/owner for reconciliation process
Harmon, Kara	3/21/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/21/2020	0.4	Review / Update claims waterfall and workstream update prior to sending to counsel and AAFAF
McNulty, Emmett	3/21/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/22/2020	0.3	Prepare follow up with H. Cruz related to Department of Health claims reconciliation workbooks
Harmon, Kara	3/22/2020	0.4	Review inquire from L. Stafford related to Department of Health claims reconciliation to prepare follow up with agency
Harmon, Kara	3/22/2020	1.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
McNulty, Emmett	3/22/2020	3.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Carter, Richard	3/23/2020	2.1	Prepare/send follow up correspondence to vendors requesting clarification on open amounts from invoices attached to proof of claims.
Carter, Richard	3/23/2020	2.3	Review documentation from Commonwealth/invoice support from proof of claim to determine what information is required to reconcile claims.
Carter, Richard	3/23/2020	0.6	Review correspondences from vendor/Commonwealth to determine if additional information is required for reconciliation.
Carter, Richard	3/23/2020	1.8	Review/prepare correspondences to vendors for 4 trade claims in order to request additional information.
Collier, Laura	3/23/2020	2.4	Review and analyze tax refund claims - QC process
DiNatale, Trevor	3/23/2020	0.9	Organize AP claim detail for next steps in reconciliation process
Erlach, Nicole	3/23/2020	0.9	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/23/2020	0.8	Prepare workbook of AP Claims for further review by R. Carter
Harmon, Kara	3/23/2020	0.7	Prepare Claims for supplemental outreach per Claims triage from week ending 3/21
Harmon, Kara	3/23/2020	1.4	Analyze Claims from T. DiNatale to provide comments for updates to weekly waterfall reporting
Harmon, Kara	3/23/2020	0.4	Prepare updated list of Non-Title III claims for review by OMM
Harmon, Kara	3/23/2020	0.3	Prepare follow up with J. Herriman related to Non-Title III Claims objections
Harmon, Kara	3/23/2020	0.4	Review agency response to Claims reconciliation to prepare follow up with creditor related to substantively duplicate Claims
Harmon, Kara	3/23/2020	0.7	Review Claim analysis from R. Carter to prepare recommendation for next steps for reconciliation
Harmon, Kara	3/23/2020	3.2	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	3/23/2020	0.9	Review open issues / questions related to accounts payable claims asserting liabilities against non-Title III entities
Herriman, Jay	3/23/2020	2.3	Review analysis of tax refund claims, validate objections and determine next steps for those not satisfied
Herriman, Jay	3/23/2020	2.2	Review of pension claims including pension statements in prep of moving claims to ACR process
Koncar, John	3/23/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/23/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/23/2020	2.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/23/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/23/2020	1.6	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	3/23/2020	1.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/23/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/23/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/23/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/23/2020	2.4	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/23/2020	1.8	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/23/2020	2.2	Merge litigation file into master tracker by case number
Wirtz, Paul	3/23/2020	2.4	Merge litigation file into master tracker by case number
Wirtz, Paul	3/23/2020	2.3	Merge litigation file into master tracker by case number
Wirtz, Paul	3/23/2020	2.6	Merge litigation file into master tracker by case number
Zeiss, Mark	3/23/2020	0.7	Review responses for claims on Deficient Omnibus Exhibits for further reconciliation for ADR, ACR, disallow, other processing
Carter, Richard	3/24/2020	0.9	Update status tracker with additional claim reconciliation emails

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	3/24/2020	0.4	Update claims management system based on additional reconciliation information received from Commonwealth.
Carter, Richard	3/24/2020	2.4	Prepare/send emails to vendors with whom there are open requests for additional reconciliation information.
Carter, Richard	3/24/2020	1.9	Review/prepare correspondence to vendor/Commonwealth regarding information required for claim reconciliation.
Carter, Richard	3/24/2020	0.2	Prepare updated completed CRW tracker based on updates made to claims.
Carter, Richard	3/24/2020	0.3	Prepare/send claim withdrawal form to vendor based on claim inquiry.
Carter, Richard	3/24/2020	2.2	Prepare/send follow up emails to vendors with whom there are open requests for additional reconciliation information.
Collier, Laura	3/24/2020	2.9	Review the fully satisfied claims for any wrong assumptions based on provided claim information
Collier, Laura	3/24/2020	1.4	Review the fully satisfied claims for any wrong assumptions based on provided claim information
Collier, Laura	3/24/2020	2.8	Review the fully satisfied claims for any wrong assumptions based on provided claim information
DiNatale, Trevor	3/24/2020	1.8	Update claim reconciliation detail for uncategorized claims
DiNatale, Trevor	3/24/2020	1.2	Review accounts payable claim detail for future claim reconciliation
DiNatale, Trevor	3/24/2020	0.9	Review tax claims and update reconciliation detail for ACR process
DiNatale, Trevor	3/24/2020	1.2	Review claim detail asserted against non Title III entities and update claim reconciliation
DiNatale, Trevor	3/24/2020	0.7	Correspond with claimants regarding supplemental distribution and claim objections
Erlach, Nicole	3/24/2020	1.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/24/2020	1.6	Review draft analysis of HR Claims with documentation for ACR process and reporting
Harmon, Kara	3/24/2020	1.6	Prepare follow up with vendors related to unresolved accounts payables Claims and questions from the Commonwealth Title III agencies
Harmon, Kara	3/24/2020	0.3	Analyze response from creditor attorney related to substantive duplicate Claim to prepare follow up on Claim withdrawal
Harmon, Kara	3/24/2020	1.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/24/2020	0.4	Review comments from L. Stafford related to litigation document to be sent to asserted agencies for additional information / reconciliation
Harmon, Kara	3/24/2020	2.1	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/24/2020	0.3	Prepare follow up with R. Carter related to unresolved AP questions out to vendors
Harmon, Kara	3/24/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/24/2020	2.3	Review claim objection responses provided by Proskauer which were mailed to Proskauer or the UCC
Herriman, Jay	3/24/2020	2.1	Review supplemental outreach reports received from Prime Clerk, compare against upcoming objection listing
Herriman, Jay	3/24/2020	0.4	Review updated non-title III agencies list and prepare email to D. Perez for validation
Koncar, John	3/24/2020	2.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/24/2020	2.7	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/24/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/24/2020	1.4	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	3/24/2020	1.8	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/24/2020	1.1	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/24/2020	3.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/24/2020	1.2	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/24/2020	1.3	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/24/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/24/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	3/24/2020	2.4	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/24/2020	2.3	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/24/2020	2.7	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/24/2020	2.1	Review DOJ data to confirm maximum monetary exposure by case number
Zeiss, Mark	3/24/2020	0.6	Prepare memos requesting when mailrooms can provide mailings dated 3/27 for final responses for December, January Omnibus Exhibits
Zeiss, Mark	3/24/2020	0.6	Review mailing response processing with Prime Clerk given special circumstances in New York for timing, impact on responses for December, January deficient Omnibus Exhibits
Carter, Richard	3/25/2020	1.9	Prepare additional email correspondences to vendors based on information needed for reconciliation.
Carter, Richard	3/25/2020	1.2	Review email correspondences from vendors to assist in reconciling open claims.
Carter, Richard	3/25/2020	2.3	Prepare/send follow up emails to vendors regarding additional information needed for claims reconciliation.
Collier, Laura	3/25/2020	1.4	Review the fully satisfied claims for any wrong assumptions based on provided claim information
DiNatale, Trevor	3/25/2020	1.7	Review potential insufficient documentation claims for future omnibus claims objection
DiNatale, Trevor	3/25/2020	1.2	Review claim detail asserted against non Title III entities and update claim reconciliation
DiNatale, Trevor	3/25/2020	1.2	Review claim detail asserted against non Title III entities and update claim reconciliation
Harmon, Kara	3/25/2020	0.4	Analyze creditor response to Claim objection to prepare comments for Proskauer
Harmon, Kara	3/25/2020	0.6	Analyze Claims flagged for incorrect Debtor objections to confirm proper categorization and placement on objection
Harmon, Kara	3/25/2020	0.4	Analyze Claims reconciliation workbooks from N. Erlach related to the Department of Treasury accounts payable Claims
Harmon, Kara	3/25/2020	0.6	Analyze claims flagged as litigation from N. Erlach to provide direction for further reconciliation / objection
Harmon, Kara	3/25/2020	0.9	Prepare modifications to Claim waterfall reporting for meeting with Proskauer
Harmon, Kara	3/25/2020	1.4	Continue analysis of HR Claims with documentation for ACR process and reporting

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/25/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/25/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/25/2020	1.7	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	3/25/2020	1.9	Review updated analysis of miscellaneous claim types to determine next steps in reconciliation process
Herriman, Jay	3/25/2020	1.1	Review responses received to Omnibus objections
Herriman, Jay	3/25/2020	0.8	Review claim objection inquiries received by PrimeClerk
Herriman, Jay	3/25/2020	1.8	Review claims in prep if placing into the Administrative Claims Reconciliation process
Koncar, John	3/25/2020	1.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	3/25/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/25/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/25/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/25/2020	0.7	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	3/25/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	2.3	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	3/25/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	1.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/25/2020	1.1	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/25/2020	1.8	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/25/2020	1.9	Analyze asserted HR salary claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/25/2020	2.2	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/25/2020	0.7	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/25/2020	2.6	Merge litigation file into master tracker by case number
Wirtz, Paul	3/25/2020	2.3	Merge litigation file into master tracker by case number
Wirtz, Paul	3/25/2020	2.4	Merge litigation file into master tracker by case number
Wirtz, Paul	3/25/2020	2.1	Review DOJ data to confirm maximum monetary exposure by case number
Carter, Richard	3/26/2020	1.3	Update claim reconciliation workbook tracker with additional claims to be reviewed/processed.
Carter, Richard	3/26/2020	2.4	Review additional trade-related claim reconciliation workbooks to identify additional information required from vendor/Commonwealth.
Carter, Richard	3/26/2020	1.1	Prepare correspondence to internal team based on information received from the Commonwealth.
Carter, Richard	3/26/2020	2.1	Review/prepare reconciliation of invoices listed on claims based on dates that are covered under the contract provided.
Collier, Laura	3/26/2020	2.9	Review the fully satisfied claims for any wrong assumptions based on provided claim information
Collier, Laura	3/26/2020	1.4	Review the fully satisfied claims for any wrong assumptions based on provided claim information
Collier, Laura	3/26/2020	2.7	Begin the process to upload claims (fully satisfied) to BART
Erlach, Nicole	3/26/2020	2.1	Analyze litigation proofs of claim to merge with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	3/26/2020	0.3	Review Claim from L. Collier to confirm tax refund payments for Satisfied Claim objection
Harmon, Kara	3/26/2020	2.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/26/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/26/2020	0.9	Prepare workbook / analysis for B. Wadzita related waterfall flag updates for weekly Claims reporting
Harmon, Kara	3/26/2020	0.6	Analyze new docket responses as provided by B. Wadzita to provide comments on missing docket entries
Harmon, Kara	3/26/2020	0.7	Analyze claims waterfall report to prepare updates for weekly report / discussion with Proskauer
Harmon, Kara	3/26/2020	0.3	Analyze objection response per inquire from Proskauer
Harmon, Kara	3/26/2020	0.8	Prepare follow up on HR Claims review with B. Wadzita and E. McNulty including document of Claims for review
Harmon, Kara	3/26/2020	1.2	Prepare workbook of litigation Claims for analysis by N. Erlach related to supplemental mailing responses
Herriman, Jay	3/26/2020	1.9	Review final analysis of satisfied income tax refund claims and associated objection
Herriman, Jay	3/26/2020	2.1	Review tax refund claims in prep of sending into the ACR process
Herriman, Jay	3/26/2020	0.6	Review claim objection inquiries received by PrimeClerk
Herriman, Jay	3/26/2020	2.7	Review deficient claims to be included on objections to be heard at the June Omnibus hearing
Koncar, John	3/26/2020	1.1	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.
Koncar, John	3/26/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	3/26/2020	2.8	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.
Koncar, John	3/26/2020	2.1	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.
Koncar, John	3/26/2020	1.8	Analyze newly received mailing responses to match claim response information to the appropriate filed claims.
McNulty, Emmett	3/26/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/26/2020	1.3	Analyze asserted HR benefit claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/26/2020	1.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/26/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/26/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/26/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	3/26/2020	2.6	Review DOJ data to confirm maximum monetary exposure by case number
Wirtz, Paul	3/26/2020	2.2	Review DOJ data to confirm closed litigation cases
Wirtz, Paul	3/26/2020	2.3	Review DOJ data to confirm closed litigation cases
Wirtz, Paul	3/26/2020	2.4	Review DOJ data to confirm closed litigation cases
Zeiss, Mark	3/26/2020	1.4	Review Prime Clerk docket responses report for review of claimant responses for December, January, April Deficient Omnibus Exhibits
Zeiss, Mark	3/26/2020	1.7	Update claims on December, January, April Deficient Omnibus Exhibits for next reconciliation steps based on review of responses e.g. ACR, ADR, disallow
Zeiss, Mark	3/26/2020	1.3	Review Proskauer, UCC mailing scan batches for review of claimant responses for December, January, April Deficient Omnibus Exhibits
Zeiss, Mark	3/26/2020	1.6	Review Prime Clerk mailing scan batches for review of claimant responses for December, January, April Deficient Omnibus Exhibits
Carter, Richard	3/27/2020	2.1	Review/prepare correspondence with vendors based on emails from Commonwealth.
Carter, Richard	3/27/2020	1.9	Update claim reconciliation tracker based on additional reviews performed.
Collier, Laura	3/27/2020	2.9	Create additional work products from the unsatisfied claims (tax credits and refunds)
Collier, Laura	3/27/2020	1.9	Create additional work products from the unsatisfied claims (tax credits and refunds)
Collier, Laura	3/27/2020	2.8	Create additional work products from the unsatisfied claims (tax credits and refunds)
DiNatale, Trevor	3/27/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	3/27/2020	0.8	Update waterfall claim reconciliation detail
Harmon, Kara	3/27/2020	0.5	Prepare weekly workstream report for review by Commonwealth and Proskauer
Harmon, Kara	3/27/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/27/2020	0.3	Analyze creditor response to Claim objection to prepare comments for Proskauer

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/27/2020	1.6	Prepare final modifications to waterfall reporting for weekly meetings with Proskauer
Harmon, Kara	3/27/2020	1.8	Prepare satisfied Claim objections for tax refund Claims
Harmon, Kara	3/27/2020	0.4	Analyze Claim comments from R. Carter to provide feedback on next steps for Claims reconciliation
Koncar, John	3/27/2020	1.7	Update the claims database to link received claim responses to the appropriate filed claims.
Koncar, John	3/27/2020	1.2	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/27/2020	1.4	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/27/2020	0.9	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
Koncar, John	3/27/2020	1.7	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/27/2020	1.2	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Wadzita, Brent	3/27/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/27/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/27/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/27/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	3/27/2020	2.8	Review DOJ data to confirm closed litigation cases
Wirtz, Paul	3/27/2020	2.2	Merge litigation file into master tracker by case number
Wirtz, Paul	3/27/2020	2.1	Merge litigation file into master tracker by case number
Wirtz, Paul	3/27/2020	2.6	Merge litigation file into master tracker by case number
Zeiss, Mark	3/27/2020	0.4	Review, edit claims objections for satisfied claims on upcoming Omnibus Exhibit objection

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	3/27/2020	2.1	Prepare report of claims with responses on Deficient Omnibus Exhibits December, January, April for review of responses and further reconciliation for ADR, ACR, disallow
Zeiss, Mark	3/27/2020	0.7	Prepare memo of claims with responses on April Omnibus Exhibits that are not Deficient objections for Proskauer for review
Carter, Richard	3/28/2020	0.2	Review documentation received by vendor to assist in reconciliation.
Koncar, John	3/28/2020	1.1	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Zeiss, Mark	3/29/2020	0.2	Prepare response for Proskauer re: claimant responses
Carter, Richard	3/30/2020	1.9	Review/update claims reconciliation tracker based on latest responses received from claimants
Collier, Laura	3/30/2020	1.9	Review tax refund claims for tax credits and refunds that were marked as unsatisfied, or not located in files
Collier, Laura	3/30/2020	2.9	Review tax refund claims for tax credits and refunds that were marked as unsatisfied, or not located in files
Collier, Laura	3/30/2020	2.9	Review tax refund claims for tax credits and refunds that were marked as unsatisfied, or not located in files
DiNatale, Trevor	3/30/2020	2.4	Review employee related claim detail for ACR process
DiNatale, Trevor	3/30/2020	2.3	Review AP claim detail and supplemental mailing information for future claim objections
DiNatale, Trevor	3/30/2020	2.7	Analyze AP claims to determine reconciliation status for future claim objections
DiNatale, Trevor	3/30/2020	0.5	Correspond with claimants regarding supplemental mailing and claim objections
Harmon, Kara	3/30/2020	2.2	Prepare report of all Claims ready for objection at the request of Proskauer
Harmon, Kara	3/30/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/30/2020	2.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/30/2020	0.5	Prepare cross debtor substantive duplicate Claims for objection re: June Omnibus hearing
Harmon, Kara	3/30/2020	0.4	Prepare non-title III Claims for objection re: June Omnibus hearing
Harmon, Kara	3/30/2020	0.7	Prepare substantive duplicate Claims for objection re: June Omnibus hearing

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	3/30/2020	1.7	Prepare deficient Claims for objection re: June Omnibus hearing
Harmon, Kara	3/30/2020	0.6	Prepare exact duplicate Claims for objection re: June Omnibus hearing
Herriman, Jay	3/30/2020	1.1	Review responses from creditors related to Omnibus objections
Herriman, Jay	3/30/2020	1.3	Review ACR order and begin drafting of notice of ACR commencement and status report for first batch of ACR claims
Herriman, Jay	3/30/2020	1.9	Review pension claims to determine appropriate inclusion into the ACR process
Herriman, Jay	3/30/2020	1.7	Review completed claim reconciliation worksheets and associated objections
Koncar, John	3/30/2020	1.2	Update claim types, subtypes, and waterfall categories based on review of the filed claims, outreach claim responses, and supporting documentation.
Koncar, John	3/30/2020	1.6	Analyze claim outreach responses submitted in response to omnibus objections to categorize claims and record key claim information.
Koncar, John	3/30/2020	2.7	Prepare updates to the proactive outreach response review tracker and prepare the outreach response workstream for transition to an A&M team member.
Koncar, John	3/30/2020	1.1	Document litigation references cited within proactive outreach responses and compile newly identified litigation claims for additional reconciliation and review.
Koncar, John	3/30/2020	2.1	Analyze filed claims, claim outreach responses, and supporting documentation to determine necessary updates to claim types, subtypes, and waterfall category classifications.
McNulty, Emmett	3/30/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/30/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/30/2020	2.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/30/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/30/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/30/2020	1.4	Analyze asserted pension claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/30/2020	1.9	Analyze asserted Ley(es) HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	3/30/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/30/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/30/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/30/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	3/30/2020	2.4	Analyze asserted retirement claims to determine proper categorization for entry into ACR process
Wirtz, Paul	3/30/2020	2.6	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/30/2020	2.1	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/30/2020	1.9	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/30/2020	2.4	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/30/2020	2.3	Review litigation cases for closed cases to put on objection
Zeiss, Mark	3/30/2020	2.1	Review Prime Clerk weekly register for differences in claims, differences in claim amounts for reconciliation
Zeiss, Mark	3/30/2020	0.8	Review objections on claims reporting per request, modifying claims objections
Zeiss, Mark	3/30/2020	2.7	Revise report of December, January Deficient claims responses for Proskauer for next steps, including amended claims
Zeiss, Mark	3/30/2020	2.3	Prepare report of December, January Deficient claims responses for Proskauer for next steps
Zeiss, Mark	3/30/2020	0.9	Review, post response review for December, January, April Deficient Omnis
Carter, Richard	3/31/2020	2.8	Prepare/send emails back to vendors/internal team/Commonwealth regarding additional information requests relating to claims.
Carter, Richard	3/31/2020	2.2	Review/update claims reconciliation tracker based on the latest reconciliation information received from claimants
Collier, Laura	3/31/2020	2.1	Review additional tax refund claims
Collier, Laura	3/31/2020	2.8	Review tax refund claims for tax credits and refunds that were marked as unsatisfied, or not located in files

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	3/31/2020	2.9	Review tax refund claims for tax credits and refunds that were marked as unsatisfied, or not located in files
DiNatale, Trevor	3/31/2020	2.2	Review HR and AP supporting claim detail for deficient claim objections
DiNatale, Trevor	3/31/2020	2.0	Update HR and ACR claim waterfall status detail
DiNatale, Trevor	3/31/2020	2.9	Analyze HR claim detail for ACR process
Harmon, Kara	3/31/2020	0.4	Review withdrawn Claims from B. Wadzita to confirm accuracy in reporting
Harmon, Kara	3/31/2020	3.2	Prepare modifications to analysis of Claims ready for objection re: June Omnibus objections
Harmon, Kara	3/31/2020	0.9	Prepare workbooks of waterfall updates for Claims ready for objection to send to B. Wadzita for processing
Harmon, Kara	3/31/2020	1.2	Prepare additional workbook of waterfall updates for Claims ready for objection to send to B. Wadzita for processing
Harmon, Kara	3/31/2020	2.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/31/2020	0.7	Prepare analysis of outreach responses for Claims drafted on deficient objections
Harmon, Kara	3/31/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	3/31/2020	0.4	Analyze creditor inquire from L. Stafford to prepare response related to filed Claims
Herriman, Jay	3/31/2020	1.1	Review sample AP claims and associated analysis related to claims being placed into ADR
Herriman, Jay	3/31/2020	2.1	Review claims to be included on Omnibus objections to be heard in June
Koncar, John	3/31/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	3/31/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	3/31/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/31/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	3/31/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	3/31/2020	2.2	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/31/2020	1.3	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/31/2020	1.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/31/2020	2.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	3/31/2020	2.9	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.
Wadzita, Brent	3/31/2020	2.1	Analyze responses to supplemental outreach mailings related to determine next steps for claims reconciliation / resolution.
Wirtz, Paul	3/31/2020	2.2	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/31/2020	1.8	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/31/2020	2.4	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/31/2020	2.3	Review litigation cases for closed cases to put on objection
Wirtz, Paul	3/31/2020	1.9	Review litigation cases for closed cases to put on objection
Zeiss, Mark	3/31/2020	0.2	Prepare memo for Proskauer re: claimant response and disposition per request
Zeiss, Mark	3/31/2020	0.7	Review substantive duplicate objections for claims on potential upcoming Omnibus Exhibit
Zeiss, Mark	3/31/2020	0.6	Research claim moved from COFINA to ERS, PREPA, now showing as pending Omni, resolve
Zeiss, Mark	3/31/2020	2.1	Finalize Prime Clerk weekly register for differences in claims, differences in claim amounts for reconciliation
Carter, Richard	4/1/2020	0.7	Review claims drafted to substantive duplicate objection exhibit for accuracy
Carter, Richard	4/1/2020	0.2	Update claim objection detail based on feedback from internal team
Carter, Richard	4/1/2020	0.6	Review claims drafted to cross-debtor duplicate objection exhibit for accuracy
Carter, Richard	4/1/2020	2.9	Analyze AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/1/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/1/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/1/2020	0.6	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/1/2020	1.5	Prepare modifications to HR waterfall detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/1/2020	0.4	Correspond with claimants regarding supplemental mailing and claim objections
Harmon, Kara	4/1/2020	0.7	Prepare updated master tracker of AP Claims sent to Commonwealth agencies to track progress on Claims reconciliation
Harmon, Kara	4/1/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/1/2020	0.6	Analyze AP workbook from T. DiNatale related to unresolved AP claims to prepare workbook for discussions with R. Carter
Harmon, Kara	4/1/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/1/2020	0.6	Analyze workbooks of tax credit and tax refund Claims that were not matched to payments from Department of Treasury
Harmon, Kara	4/1/2020	0.3	Analyze cross debtor duplicate claims to prepare follow up with R. Colon related to determination of where asserted liability resides
Harmon, Kara	4/1/2020	0.3	Prepare follow up correspondence with creditor related to amending Claim for cancelled invoices
Harmon, Kara	4/1/2020	2.3	Prepare final file of Claims for June omnibus hearing to send to Proskauer for review
Harmon, Kara	4/1/2020	0.6	Analyze amended claim detail to prepare for upcoming omnibus objection
Harmon, Kara	4/1/2020	0.6	Prepare report of AP Claims ready for transfer to ADR process
Harmon, Kara	4/1/2020	0.4	Analyze claims related to inquiry from H. Bauer to provide comments on objection status
Harmon, Kara	4/1/2020	0.3	Review cross-debtor duplicate Claims for upcoming omnibus objections
Herriman, Jay	4/1/2020	2.8	Review claims to be included on Omnibus objections to be heard in June
Herriman, Jay	4/1/2020	1.4	Review responses from creditors related to Omnibus objections and planned treatment of same

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/1/2020	1.6	Review income tax refund claims which are not matched to payments to prepare to place into ACR
Koncar, John	4/1/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/1/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/1/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/1/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	4/1/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	2.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/1/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/1/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/1/2020	2.3	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/1/2020	2.4	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/1/2020	2.1	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/1/2020	1.8	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/1/2020	1.9	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Zeiss, Mark	4/1/2020	0.9	Review O'Neill mailing scans for claimant responses to Deficient Omnibus Objections
Zeiss, Mark	4/1/2020	2.6	Review Proskauer mailing scans for claimant responses to Deficient Omnibus Objections
Zeiss, Mark	4/1/2020	0.6	Review Proskauer claimant responses to Deficient Omnibus Objections
Carter, Richard	4/2/2020	1.7	Analyze 3 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	2.4	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	1.9	Analyze 4 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	2.1	Analyze 6 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	2.4	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/2/2020	0.3	Correspondence with claimant regarding additional information provided for claim reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/2/2020	0.6	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/2/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/2/2020	2.8	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/2/2020	2.8	Prepare modifications to HR waterfall detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/2/2020	2.2	Prepare modifications to Pension and Public Employee Claim waterfall detail to highlight Claims flagged for ACR process
Harmon, Kara	4/2/2020	0.4	Analyze AP Claims report from R. Carter to provide comments on recommendations for objection / reconciliation
Harmon, Kara	4/2/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/2/2020	0.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/2/2020	0.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/2/2020	3.2	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting
Harmon, Kara	4/2/2020	0.4	Prepare comments for T. DiNatale related to pension Claims flagged for ACR
Harmon, Kara	4/2/2020	1.4	Analyze pension claims flagged for ACR to confirm accuracy in reporting and sufficient information for Commonwealth review
Harmon, Kara	4/2/2020	0.3	Analyze newly filed Claims from B. Wadzita to provide recommendations on categorization for reconciliation
Harmon, Kara	4/2/2020	0.8	Begin preparation of draft document for court related to pension Claims ready for ACR
Harmon, Kara	4/2/2020	0.3	Prepare follow up with Prime Clerk related to proposed claim objection for June hearing
Harmon, Kara	4/2/2020	0.4	Prepare draft document for court related to status report for Claims in the ACR process
Harmon, Kara	4/2/2020	1.4	Analyze report of deficient Claim responses reviewed by B. Wadzita to prepare for further reconciliation
Herriman, Jay	4/2/2020	1.9	Review claims to be included on Omnibus objections to be heard in June

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/2/2020	0.9	Review pension claims to validate ACR inclusion requirements are included with claim
Hertzberg, Julie	4/2/2020	1.3	Review claims thresholds re: ADR process and potential convenience class
Koncar, John	4/2/2020	2.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/2/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/2/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	4/2/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/2/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/2/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/2/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/2/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/2/2020	2.1	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/2/2020	2.3	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/2/2020	2.4	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/2/2020	1.9	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/2/2020	2.2	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Zeiss, Mark	4/2/2020	2.6	Revise June Omnibus Exhibits including Incorrect debtor, various no liability
Zeiss, Mark	4/2/2020	0.6	Prepare memo for Proskauer re: claimant mailing responses per request
Zeiss, Mark	4/2/2020	2.9	Draft June Omnibus Exhibits including Incorrect debtor, various no liability
Zeiss, Mark	4/2/2020	0.6	Review bondholder claim per CUSIPs, amounts listed for objections, incorrect debtor for objections processing
Zeiss, Mark	4/2/2020	0.9	Prepare memo for Proskauer outlining June Objections, confirming Omnibus numbering and objections
Zeiss, Mark	4/2/2020	1.1	Update claims for June Omnibus Exhibits including updated reporting and reconciliation
Carter, Richard	4/3/2020	2.7	Analyze 6 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/3/2020	2.9	Analyze 8 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/3/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/3/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/3/2020	1.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/3/2020	2.9	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	4/3/2020	0.6	Correspond with claimants regarding omnibus objections and supplemental supporting documentation
Harmon, Kara	4/3/2020	2.8	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Harmon, Kara	4/3/2020	2.2	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Harmon, Kara	4/3/2020	0.6	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/3/2020	2.3	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Harmon, Kara	4/3/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/3/2020	1.1	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
Herriman, Jay	4/3/2020	1.3	Review draft claims data related to June Omnibus hearing
Herriman, Jay	4/3/2020	2.1	Review analysis of litigation claims filed > \$1mm related to claims estimation
Hertzberg, Julie	4/3/2020	1.1	Review analysis of litigation claims filed > \$1mm related to anticipated claims estimation procedures
Koncar, John	4/3/2020	0.6	Examine HR claim outreach responses and attached supporting documents to record additional employment and claim information.
Koncar, John	4/3/2020	0.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
Koncar, John	4/3/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections or further reconciliation.
McNulty, Emmett	4/3/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/3/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/3/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/3/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/3/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/3/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/3/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/3/2020	2.2	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/3/2020	2.1	Review high dollar litigation Claims to continue preparation of maximum monetary exposure for Claims analysis based upon case detail information received from the DOJ
Wirtz, Paul	4/3/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/3/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/3/2020	1.8	Review Prime Clerk mailing scans for claimant responses to Deficient Omnibus Objections
Zeiss, Mark	4/3/2020	2.1	Revise June Omnibus Exhibits including satisfied claims per comments
Zeiss, Mark	4/3/2020	1.2	Draft claims report in order to support claims reconciliation related to ADR and ACR court-approved processes
Zeiss, Mark	4/3/2020	0.9	Update claims reconciliation for December, January Omnibus Objections per deadline for responses, updated responses
Zeiss, Mark	4/3/2020	1.1	Review Prime Clerk docket responses for claimant responses to Deficient Omnibus Objections
Zeiss, Mark	4/3/2020	2.3	Prepare report of December, January Deficient Omnibus objection claims with additional mailing, docket responses for review
Carter, Richard	4/4/2020	3.1	Analyze AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/4/2020	2.9	Analyze 6 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/4/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/4/2020	0.6	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Collier, Laura	4/4/2020	2.9	Review HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/4/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/4/2020	0.6	Analyze Claims reconciliation provided by R. Carter to prepare Claims for objection / request further information from trade vendors
Harmon, Kara	4/4/2020	1.3	Continue analysis of pension Claims flagged for ACR to confirm accuracy in reporting / prepare draft list for court
McNulty, Emmett	4/4/2020	3.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/4/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/4/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/4/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/4/2020	1.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/4/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/4/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/4/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Collier, Laura	4/5/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/5/2020	2.7	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/5/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
DiNatale, Trevor	4/5/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/5/2020	0.3	Analyze Claims workbook from T. DiNatale related to Pension Claims review
Herriman, Jay	4/5/2020	0.5	Review weekly workstream update and send to AAFAF and counsel
Herriman, Jay	4/5/2020	0.5	Review claim waterfall updates, follow up with A&M team related to changes in classifications
Hertzberg, Julie	4/5/2020	0.2	Update weekly workstream update
McNulty, Emmett	4/5/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/5/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/5/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/5/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Carter, Richard	4/6/2020	1.9	Document previously reviewed AP deficient claims to flag those that were filed no scheduled claims
Carter, Richard	4/6/2020	0.9	Analyze 3 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/6/2020	0.4	Correspondence with companies re: invoice information requested from claimants in order to reconcile claims
Carter, Richard	4/6/2020	3.2	Analyze 8 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/6/2020	2.9	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/6/2020	1.4	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/6/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/6/2020	1.2	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/6/2020	2.1	Create and QC new master file incorporating reviewed HR outreach responses for DOJ review
DiNatale, Trevor	4/6/2020	2.8	Review asserted HR claims to determine proper categorization for entry into ACR process
DiNatale, Trevor	4/6/2020	2.1	Review asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/6/2020	0.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/6/2020	2.9	Analyze trade Claims comments prepared by R. Carter to prepare Claims for objection / reclassify for further reconciliation
Harmon, Kara	4/6/2020	0.4	Prepare Claim stratification report for Claims subject to ADR process
Harmon, Kara	4/6/2020	2.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/6/2020	0.4	Prepare follow up with AP vendors related to missing information for Claims reconciliation
Harmon, Kara	4/6/2020	1.3	Analyze trade Claims comments prepared by R. Carter to prepare Claims for objection / reclassify for further reconciliation
Herriman, Jay	4/6/2020	2.3	Review litigation claims in amount GT \$1m in prep of filing estimation motion
Herriman, Jay	4/6/2020	1.6	Review Pension / Benefit claims in prep of sending to ACR process
McNulty, Emmett	4/6/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/6/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/6/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/6/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	1.8	Analyze AP data to prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/6/2020	0.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/6/2020	0.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	4/6/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/6/2020	2.3	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/6/2020	2.4	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/6/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/6/2020	0.6	Prepare memo for Prime Clerk re: Ordered March Omnibus Exhibits
Zeiss, Mark	4/6/2020	1.2	Prepare memo for Proskauer re: responses to April Omnibus Exhibit Objections for Deficient Objections

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	4/6/2020	2.1	Process outreach responses for March, January, December Deficient Omnibus Exhibits per Proskauer list
Zeiss, Mark	4/6/2020	0.6	Prepare memo re: Proskauer review of June Omnibus Exhibit for No Liability Non-Title III claims objections
Zeiss, Mark	4/6/2020	0.7	Prepare memo for Proskauer re: responses to April Omnibus Exhibit Objections excluding Deficient Objections
Carter, Richard	4/7/2020	1.1	Analyze 2 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	2.3	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	1.7	Analyze 5 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	2.2	Analyze 7 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/7/2020	1.1	Review 10 claims related to claimant against different agency parties to determine which should be surviving claims
Carter, Richard	4/7/2020	1.4	Analyze 4 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Collier, Laura	4/7/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/7/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/7/2020	0.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
DiNatale, Trevor	4/7/2020	2.2	Review asserted HR claims to determine proper categorization for entry into ACR process
DiNatale, Trevor	4/7/2020	1.7	Review asserted HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/7/2020	0.7	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/7/2020	0.8	Prepare updated workbook of Claims for inclusion in the June omnibus hearing
Harmon, Kara	4/7/2020	1.6	Analyze updated supplemental outreach documents from Prime Clerk to capture new Claim responses for review
Harmon, Kara	4/7/2020	0.3	Prepare bondholder Claims report for review by M. Zeiss
Harmon, Kara	4/7/2020	1.2	Finalize workbook of Pension Claims for transfer into ACR process / send to J. Herriman for review
Harmon, Kara	4/7/2020	0.4	Analyze Claim objection reasons for Non-Title III Claims per comments from L. Stafford / prepare response
Harmon, Kara	4/7/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/7/2020	0.3	Analyze tax refund Claims per comments from L. Stafford to prepare response to same
Harmon, Kara	4/7/2020	2.9	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/7/2020	0.4	Analyze Claim stratification report prepared by P. Wirtz to prepare comments for modifications
Herriman, Jay	4/7/2020	1.8	Review updated Omnibus exhibits related to objections heard in December and January in prep of entering orders for expungement
Herriman, Jay	4/7/2020	0.9	Review claim objection responses received by Prime Clerk
Herriman, Jay	4/7/2020	0.2	Provide comments to P. Wirtz re: claims estimate stratification analysis
Herriman, Jay	4/7/2020	1.3	Review claims estimate stratification data analysis
Hertzberg, Julie	4/7/2020	0.8	Analyze claims estimate stratification scenarios
McNulty, Emmett	4/7/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/7/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/7/2020	1.4	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/7/2020	2.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/7/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/7/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/7/2020	2.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/7/2020	2.3	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/7/2020	2.4	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/7/2020	1.9	Prepare claim stratification report for AP and Litigation Claims to highlight Claims identified for the convenience class based upon varying recovery percentages
Wirtz, Paul	4/7/2020	2.2	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/7/2020	0.8	Resolve claims amount changes in weekly Prime Clerk register for sources, expected changes
Zeiss, Mark	4/7/2020	0.6	Prepare memo in response to Proskauer questions re: June Omnibus Exhibit claims
Zeiss, Mark	4/7/2020	0.4	Prepare memo for Proskauer summarizing final status for December, January Deficient claims on Omnibus Exhibit per 3/27 deadline passed
Zeiss, Mark	4/7/2020	2.2	Prepare draft final report of December, January Deficient claims on Omnibus Exhibit per 3/27 deadline passed
Zeiss, Mark	4/7/2020	1.1	Review Proskauer outreach report for December, January Deficient claims on Omnibus Exhibits for disposition
Zeiss, Mark	4/7/2020	1.2	Review mailings scans from Prime Clerk for deficient claims for proper reconciliation
Zeiss, Mark	4/7/2020	2.1	Review mailings scans from the UCC for deficient claims for proper reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/8/2020	1.1	Prepare summary of claims filed by claimant to determine steps required for reconciliation
Carter, Richard	4/8/2020	1.9	Review PDF versions of Omni 188-191 exhibits for accuracy
Carter, Richard	4/8/2020	2.3	Review claims drafted on satisfied claims objection exhibit for accuracy
Carter, Richard	4/8/2020	0.3	Review claims drafted on no liability - non-debtor objection exhibit for accuracy
Carter, Richard	4/8/2020	0.4	Review claims drafted on wrong debtor objection exhibit for accuracy
Carter, Richard	4/8/2020	0.2	Draft/send email correspondence to claimant requesting invoice support for claim
Carter, Richard	4/8/2020	1.2	Analyze 5 AP Claims to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/8/2020	0.3	Prepare updated master schedule for AP Claims review to incorporate comments from K. Harmon related to data received from Commonwealth agencies
Carter, Richard	4/8/2020	0.6	Update objection reasons on claims in the claims management system based on review of exhibits
Carter, Richard	4/8/2020	2.2	Review PDF version of Deficient claims omnibus 192 exhibit for valid mailing addresses
Carter, Richard	4/8/2020	0.2	Analyze 1 AP Claim to determine if documentation provided as support to the Claim is sufficient based upon guidelines from Commonwealth agencies in order to prepare follow up with Creditor or prepare reconciliation workbook for Commonwealth review
Carter, Richard	4/8/2020	1.1	Review PDF versions of Omni 193-194 exhibits for accuracy
Collier, Laura	4/8/2020	1.3	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/8/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/8/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/8/2020	2.5	Review asserted HR claims to determine proper categorization for entry into ACR process
DiNatale, Trevor	4/8/2020	2.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Harmon, Kara	4/8/2020	0.9	Continue analysis HR Claims from T. DiNatale to determine proper categorization for ACR process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/8/2020	1.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/8/2020	1.3	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/8/2020	0.6	Analyze draft omnibus objection exhibits to prepare comments for Claim removal and objection reason modifications
Harmon, Kara	4/8/2020	2.3	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Harmon, Kara	4/8/2020	0.6	Analyze comments from R. Carter related to Claims drafted on June Omnibus Objections
Harmon, Kara	4/8/2020	0.8	Analyze HR Claims from T. DiNatale to determine proper categorization for ACR process
Herriman, Jay	4/8/2020	2.9	Review public employee related claims in prep of placing into the ACR process
McNulty, Emmett	4/8/2020	2.6	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	4/8/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/8/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/8/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	0.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/8/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/8/2020	1.9	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	2.2	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	2.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	2.3	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/8/2020	2.4	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/8/2020	0.6	Revise translation workbook of June Omnibus Exhibit claims reasons for Prime Clerk
Zeiss, Mark	4/8/2020	1.2	Review mailings scans from the UCC for deficient claims for proper reconciliation
Zeiss, Mark	4/8/2020	0.9	Review bondholder claims by CUSIP from brokerage statements for proper reconciliation
Zeiss, Mark	4/8/2020	1.3	Prepare Substantive Duplicate Omnibus Exhibit objection for June hearing
Zeiss, Mark	4/8/2020	1.1	Prepare report of responses for December, January Omnibus exhibits for Proskauer resolving discrepancies
Zeiss, Mark	4/8/2020	0.7	Revise June Omnibus Exhibit No Liability Non-Title III claims per team edits
Zeiss, Mark	4/8/2020	0.6	Revise June Omnibus Exhibit Satisfied claims per team edits
Zeiss, Mark	4/8/2020	0.6	Prepare translation workbook of June Omnibus Exhibit claims reasons for Prime Clerk
Zeiss, Mark	4/8/2020	2.3	Revise June Omnibus Exhibit Deficient claims per additional team edits
Zeiss, Mark	4/8/2020	0.8	Prepare revised workbook of June Omnibus Exhibits for further review
Zeiss, Mark	4/8/2020	2.2	Revise June Omnibus Exhibit Satisfied claims per additional team edits
Carter, Richard	4/9/2020	2.4	Review updated omnibus claim objection exhibits for accuracy
Carter, Richard	4/9/2020	0.2	Update objection reasons for 6 claims in the claims management system based on review of Omni exhibits
Carter, Richard	4/9/2020	0.6	Update objection reasons on 6 claims on PDF omni exhibits
Carter, Richard	4/9/2020	0.3	Prepare summary of review of notes/actions taken for Omni 188-195 exhibits for internal team
Carter, Richard	4/9/2020	1.7	Prepare/send emails to claimants requesting them to send additional documentation to support their claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/9/2020	0.4	Prepare updated schedule of reviewed AP deficient claims for internal team
Collier, Laura	4/9/2020	2.8	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/9/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/9/2020	1.7	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
DiNatale, Trevor	4/9/2020	2.8	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/9/2020	1.4	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/9/2020	1.2	Prepare updated waterfall categorization report for reviewed HR claims
DiNatale, Trevor	4/9/2020	2.7	Review Pension related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/9/2020	2.6	Review HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/9/2020	0.6	Analyze Claim waterfall updated from P. Wirtz and T. DiNatale related to categorization of HR Claims for ACR process
Harmon, Kara	4/9/2020	1.3	Prepare updated master file for Claims on draft objections re: June omnibus hearing
Harmon, Kara	4/9/2020	1.3	Prepare analysis of Claims without addresses for review by Prime Clerk
Harmon, Kara	4/9/2020	0.7	Analyze updated exhibits for June omnibus claim objections
Harmon, Kara	4/9/2020	0.3	Review comments from R. Carter related to June claim objection to prepare response on exhibit modifications
Harmon, Kara	4/9/2020	0.4	Prepare updated master tracker for Claims reconciliation workbooks under Commonwealth review to track vendor responses
Harmon, Kara	4/9/2020	0.2	Prepare follow up with Prime Clerk related to undeliverable mail
Harmon, Kara	4/9/2020	1.4	Analyze Claims removed from draft objections to prepare updated waterfall status for further reconciliation
Harmon, Kara	4/9/2020	0.4	Prepare file of potential duplicate claims for B. Wadzita review
Harmon, Kara	4/9/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/9/2020	1.8	Review draft Omnibus Objections 188 - 194 with associated declaration

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/9/2020	1.8	Review claim objections related to income tax refund claims to be included for June hearing
McNulty, Emmett	4/9/2020	2.1	Continue preparation of AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/9/2020	2.1	Analyze AP data to prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/9/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/9/2020	1.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/9/2020	2.2	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/9/2020	2.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/9/2020	2.8	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/9/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/9/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/9/2020	2.3	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	1.8	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	2.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	1.7	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/9/2020	2.4	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/9/2020	1.3	Review June Omnibus Exhibit Deficient claims for address issues per Prime Clerk address data
Zeiss, Mark	4/9/2020	2.1	Revise June Omnibus Exhibit Satisfied claims per multiple team edits
Zeiss, Mark	4/9/2020	1.2	Prepare report of Omnibus Exhibit claims to reconciled claims for reporting, resolve discrepancies

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	4/9/2020	0.8	Prepare report of non-Omnibus Exhibit claims with address issues per Prime Clerk to ensure proper reconciliation
Carter, Richard	4/10/2020	0.3	Analyze schedule of Deficient Claims for July omnibus objection to confirm proper placement on objection or determine next steps for reconciliation
Carter, Richard	4/10/2020	0.6	Update claims as marked for objection in the claims management system based on review of claimant claims
Carter, Richard	4/10/2020	3.1	Review updated omnibus claim objection exhibits for accuracy
Collier, Laura	4/10/2020	1.4	Create and QC new master file incorporating reviewed HR outreach responses for DOJ review
Collier, Laura	4/10/2020	0.9	QC master file incorporating reviewed HR outreach responses for DOJ review
Collier, Laura	4/10/2020	2.9	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	4/10/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/10/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	4/10/2020	0.7	Analyze Claim waterfall updates to prepare comments for weekly reporting
Harmon, Kara	4/10/2020	0.7	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/10/2020	0.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/10/2020	0.4	Analyze exact duplicate Claims for inclusion on omnibus objections
Harmon, Kara	4/10/2020	1.3	Prepare analysis of Claims adjourned from omnibus objections to track intended treatment for Claims
Harmon, Kara	4/10/2020	0.9	Prepare modifications to waterfall reporting per analysis of weekly report from T. DiNatale
Harmon, Kara	4/10/2020	2.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/10/2020	2.3	Continue analysis of unresolved AP Claims to mark for objection / follow up with creditors for additional information, as appropriate
Herriman, Jay	4/10/2020	1.6	Prepare analysis of litigation and AP claims for discussion around reconciliation threshold
Herriman, Jay	4/10/2020	1.3	Review tax credit claims to determine next steps in ACR / ADR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Hertzberg, Julie	4/10/2020	2.4	Develop analysis of litigation and AP claims reconciliation thresholds for settlement purposes
McNulty, Emmett	4/10/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/10/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/10/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/10/2020	2.6	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wadzita, Brent	4/10/2020	1.2	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wadzita, Brent	4/10/2020	2.7	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wadzita, Brent	4/10/2020	2.1	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wirtz, Paul	4/10/2020	2.3	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/10/2020	2.4	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/10/2020	2.6	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/10/2020	1.8	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/10/2020	1.7	Analyze asserted litigation Claims to determine proper waterfall categorization
Zeiss, Mark	4/10/2020	1.9	Review claims for proper reporting, reconciliation for UCC, Proskauer reporting request
Carter, Richard	4/11/2020	0.9	Review/update AP deficient claim tracker based on further review of claims
Collier, Laura	4/11/2020	2.7	QC master file incorporating reviewed HR outreach responses for DOJ review
Collier, Laura	4/11/2020	2.9	Create and QC new master file incorporating reviewed HR outreach responses for DOJ review

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/11/2020	2.3	Analyze Claims with unknown Claim type to prepare for objection or flag for further reconciliation
Harmon, Kara	4/11/2020	1.7	Continue analysis of Claims with unknown Claim type to prepare for objection / flag for further reconciliation
Harmon, Kara	4/11/2020	0.3	Prepare correspondence with L. Stafford related to Claims for no liability objection re: objection reasons
McNulty, Emmett	4/11/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/11/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/11/2020	2.6	Analyze weekly claims register to capture claim changes and review claims ordered on omnibus objections 124 through 150 and 155 through 157
Wirtz, Paul	4/11/2020	2.1	Analyze asserted litigation Claims to determine proper waterfall categorization
Wirtz, Paul	4/11/2020	2.4	Analyze asserted litigation Claims to determine proper waterfall categorization
Wirtz, Paul	4/11/2020	0.8	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/11/2020	1.1	Analyze asserted "Public Employee" and Pension claims to determine proper categorization for entry into ACR process
Collier, Laura	4/12/2020	0.3	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/12/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/12/2020	1.7	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/12/2020	2.7	Perform quality check on HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/12/2020	0.6	Analyze Claims flagged for deficient objection to prepare request for translation to confirm proper categorization
Harmon, Kara	4/12/2020	1.3	Analyze income tax payments to confirm payment dates for omnibus objection
Herriman, Jay	4/12/2020	2.9	Validate claims to be included on Omnibus 188 - 195
Herriman, Jay	4/12/2020	0.3	Review / update claims waterfall and send to AAFAF and counsel
Herriman, Jay	4/12/2020	0.2	Review and send weekly workstream update to AAFAF and counsel
Hertzberg, Julie	4/12/2020	0.2	Review weekly workstream update

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/12/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Carter, Richard	4/13/2020	0.4	Update objection reason on 15 claims in the claims management system based on updates required for check date
Carter, Richard	4/13/2020	2.1	Prepare/send emails to claimants requesting additional documentation required for claim reconciliation
Carter, Richard	4/13/2020	1.4	Prepare/send emails to claimants requesting additional information related to the reconciliation of claims
Carter, Richard	4/13/2020	0.8	Update AP claim review schedule with contact information for claimants to be contacts for additional reconciliation information
Carter, Richard	4/13/2020	1.1	Prepare/send emails to claimants requesting additional information related to the reconciliation of claims
Carter, Richard	4/13/2020	0.7	Prepare/send emails to Prime Clerk to request additional information regarding proof of claims
Carter, Richard	4/13/2020	0.3	Review 2 claims; Prepare/send emails to internal team requesting claim reconciliation workbooks to be created
Carter, Richard	4/13/2020	1.3	Update waterfall categories/objection reasons for claims in the claims management system after reconciling claims
Collier, Laura	4/13/2020	2.9	Analyze newly identified corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/13/2020	1.4	Draft and send follow-up Prime Clerk questions/requests based on review of HR Outreach Claims
Collier, Laura	4/13/2020	2.8	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/13/2020	2.9	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/13/2020	2.2	Analyze newly provided support for AP trade Claims to determine if enough information is provided for Commonwealth reconciliation
DiNatale, Trevor	4/13/2020	1.9	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/13/2020	2.4	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/13/2020	2.3	Perform quality check on HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/13/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/13/2020	0.4	Analyze incorrectly Debtor Claims from T. DiNatale to prepare claims for objection

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/13/2020	0.7	Analyze convenience class report for inclusion in UCC board deck presentation
Harmon, Kara	4/13/2020	1.2	Analyze "No Basis" Claims to prepare draft objection for July omnibus hearing
Harmon, Kara	4/13/2020	0.9	Analyze Claims with unknown Claim type to prepare for objection or flag for further reconciliation
Harmon, Kara	4/13/2020	1.9	Prepare updated board deck at the request of UCC and Proskauer
Harmon, Kara	4/13/2020	0.9	Analyze corporate tax refund payments provided by the Department of Treasury for Claims reconciliation / objection
Harmon, Kara	4/13/2020	2.4	Continue preparation of updated board deck for UCC and Proskauer
Harmon, Kara	4/13/2020	0.7	Analyze Claim updated per reconciliation completed by P. Wirtz to prepare updated types and waterfall status
Herriman, Jay	4/13/2020	2.1	Review draft UCC claims presentation and prepare comments on same
Herriman, Jay	4/13/2020	1.1	Review updated claims and exhibits for Omni 195
Hertzberg, Julie	4/13/2020	1.8	Provide comments to draft UCC claims presentation
McNulty, Emmett	4/13/2020	3.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/13/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/13/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	1.2	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/13/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/13/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/13/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/13/2020	2.6	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/13/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/13/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/13/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/13/2020	0.4	Review Prime Clerk docket response report for proper reconciliation of Deficient claims
Zeiss, Mark	4/13/2020	1.2	Revise June Omnibus Exhibit Satisfied claims for updated check information
Carter, Richard	4/14/2020	1.3	Prepare analysis of 9 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/14/2020	2.8	Prepare updated miscellaneous Claims analysis to incorporate comments from K. Harmon related to data received from Commonwealth agencies
Carter, Richard	4/14/2020	2.6	Review/prepare/send correspondences to claimants in order to request additional support for their proofs of claims
Collier, Laura	4/14/2020	2.9	Prepare Claims reconciliation workbook to track asserted tax refund/tax credit Claims by tax year using historical disbursement files provided by the Commonwealth
Collier, Laura	4/14/2020	2.8	Continue to review asserted tax refund/tax credit Claims against historical payment data from the Commonwealth to prepare Claims for inclusion on satisfied Claim objections
Collier, Laura	4/14/2020	2.6	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
DiNatale, Trevor	4/14/2020	1.6	Review claim detail asserted against non Title III entities and update claim reconciliation
DiNatale, Trevor	4/14/2020	1.7	Prepare Claims asserted against non Title III entities for inclusion on omnibus objections
DiNatale, Trevor	4/14/2020	2.7	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/14/2020	2.8	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/14/2020	2.5	Perform quality check on HR related claim detail to confirm proper categorization for ACR

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/14/2020	2.4	Analyze miscellaneous Claims to recategorize for further reconciliation
Harmon, Kara	4/14/2020	0.9	Continue analysis of "Other Claims" to bucket for further reconciliation and discussions with Proskauer team
Harmon, Kara	4/14/2020	0.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/14/2020	1.3	Prepare Claim synopsis for Claims over \$5M related to UCC report
Harmon, Kara	4/14/2020	0.7	Prepare modifications to board deck per comments received from J. Herriman
Harmon, Kara	4/14/2020	1.2	Prepare no liability Claim objections to certain GCB related Claims per notes from J. Herriman
Harmon, Kara	4/14/2020	3.2	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer
Herriman, Jay	4/14/2020	1.9	Review miscellaneous energy credit, tax refund and saving note claims to determine next steps in reconciliation process
Herriman, Jay	4/14/2020	1.8	review and update Claims reconciliation status deck to be provided to the UCC and Proskauer
Hertzberg, Julie	4/14/2020	1.4	Review Claims reconciliation status deck to be provided to the UCC and Proskauer
McNulty, Emmett	4/14/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/14/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/14/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/14/2020	3.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	2.2	Analyze AP data to prepare claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	1.3	Analyze weekly claims register to capture claim changes and review newly filed claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/14/2020	0.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/14/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/14/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/14/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/14/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/14/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/14/2020	2.8	Prepare drafts of June Omnibus Exhibits including Spanish language versions
Zeiss, Mark	4/14/2020	1.2	Review Prime Clerk weekly mailing response report for proper reconciliation of Deficient claims
Zeiss, Mark	4/14/2020	1.1	Prepare workbook of adjourned claims with dispositions from mailing, docket responses of ACR, ADR for further classification for those processes
Carter, Richard	4/15/2020	1.2	Prepare analysis of 6 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	0.4	Update claims management system for claims to be updated based on review
Carter, Richard	4/15/2020	2.9	Prepare analysis of 20 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	3.1	Prepare analysis of 24 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	0.2	Prepare analysis of 1 Claim categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/15/2020	2.9	Prepare analysis of 18 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/15/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/15/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/15/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/15/2020	1.6	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
DiNatale, Trevor	4/15/2020	2.9	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/15/2020	2.4	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/15/2020	2.7	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/15/2020	2.2	Review HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/15/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/15/2020	2.3	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer
Harmon, Kara	4/15/2020	1.6	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer
Harmon, Kara	4/15/2020	0.6	Prepare Claims for deficient / no basis objections for July omnibus hearing
Harmon, Kara	4/15/2020	0.7	Prepare modifications to claims status presentation per comments from J. Herriman
Harmon, Kara	4/15/2020	0.9	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/15/2020	0.4	Analyze cross debtor duplicate claims from T. DiNatale to prepare objection for July omnibus hearing
Herriman, Jay	4/15/2020	0.4	Update claims stratification report based on comments from J. Hertzberg
Herriman, Jay	4/15/2020	1.1	Review filing versions of Omnibus claim exhibits
McNulty, Emmett	4/15/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/15/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/15/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/15/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/15/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/15/2020	2.4	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/15/2020	1.8	Prepare claim stratification report for review by the UCC
Zeiss, Mark	4/15/2020	2.3	Process Proskauer results of meet and confer with Omnibus Exhibit claimants for next steps including ADR, ACR
Zeiss, Mark	4/15/2020	1.9	Revise June Omnibus Exhibits per Proskauer, A&M feedback
Zeiss, Mark	4/15/2020	0.8	Prepare report of mailing, docket responses for April Deficient Omnibus Exhibit claims
Zeiss, Mark	4/15/2020	0.7	Process Prime Clerk docket responses for claims for proper reconciliation
Zeiss, Mark	4/15/2020	2.1	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Carter, Richard	4/16/2020	2.4	Prepare analysis of 10 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/16/2020	2.1	Prepare analysis of 9 Claims categorized as miscellaneous to prepare updated master schedule of Claims not flagged for ADR/ACR for discussions with Proskauer related to next steps for Claims resolution
Carter, Richard	4/16/2020	1.2	Assign suggested claim categories for claims listed on miscellaneous claims schedule
Carter, Richard	4/16/2020	2.1	Prepare/send emails to claimants requesting additional documentation which is required for reconciliation
Collier, Laura	4/16/2020	0.4	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/16/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/16/2020	2.9	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	4/16/2020	2.8	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
Collier, Laura	4/16/2020	0.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/16/2020	1.8	Prepare modifications to HR waterfall and claim reconciliation detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/16/2020	2.0	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	0.7	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	2.6	Perform quality check on HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	2.7	Review HR related claim detail to confirm proper categorization for ACR
DiNatale, Trevor	4/16/2020	2.3	Perform quality check on HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/16/2020	0.2	Prepare follow up with J. Berman related to administrative claims filed on the docket
Harmon, Kara	4/16/2020	1.4	Analyze master PBA bond Claim to categorize against guarantee bond classes in Plan
Harmon, Kara	4/16/2020	0.2	Prepare sample personal loan backed by retirement account for review by L. Stafford
Harmon, Kara	4/16/2020	0.8	Analyze waterfall updates provided by T. DiNatale and P. Wirtz / load to reporting system
Harmon, Kara	4/16/2020	0.6	Prepare updated board deck per additional comments received from Proskauer
Harmon, Kara	4/16/2020	0.6	Prepare updated report for convenience class analysis
Harmon, Kara	4/16/2020	0.3	Prepare updated waterfall status for Claims removed from omnibus objections due to returned supplemental mailing response
Harmon, Kara	4/16/2020	0.4	Review Claim translations from Prime Clerk to insure proper categorization for Claims objections
Harmon, Kara	4/16/2020	1.3	Prepare presentation on convenience class analysis per discussions with J. Herriman
Harmon, Kara	4/16/2020	0.6	Analyze objection comments from Proskauer to prepare response
Harmon, Kara	4/16/2020	0.6	Prepare analysis of all active bond Claims for review by J. Herriman
Harmon, Kara	4/16/2020	3.1	Continue analysis of miscellaneous Claims to categorize for further reconciliation by Commonwealth and Proskauer

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/16/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/16/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/16/2020	3.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/16/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/16/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/16/2020	1.9	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/16/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/16/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/16/2020	1.1	Revise June Omnibus Exhibits per team review
Zeiss, Mark	4/16/2020	0.9	Process Prime Clerk docket responses for claims for proper reconciliation
Zeiss, Mark	4/16/2020	2.9	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Zeiss, Mark	4/16/2020	2.1	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Carter, Richard	4/17/2020	1.7	Prepare/send emails to claimants requesting additional documentation which is required for reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/17/2020	1.4	Review/prepare summary of claim assertion as it relates to post-petition amounts
Carter, Richard	4/17/2020	2.4	Prepare/send additional emails to claimants requesting additional documentation which is required for reconciliation
Collier, Laura	4/17/2020	1.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/17/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/17/2020	2.9	Continue analysis of the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/17/2020	1.2	Analyze additional corporate tax refund Claims against files provided by the Department of Treasury to prepare satisfied Claims for objection
DiNatale, Trevor	4/17/2020	1.6	Prepare modifications to HR waterfall and claim reconciliation detail to highlight Claims flagged for ACR process
DiNatale, Trevor	4/17/2020	2.5	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
DiNatale, Trevor	4/17/2020	2.8	Review HR related claim detail to confirm proper categorization for ACR
Harmon, Kara	4/17/2020	0.9	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/17/2020	0.7	Prepare analysis of filed administrative Claims per comments from Proskauer
Harmon, Kara	4/17/2020	1.6	Prepare analysis of guarantee bond claims per request from Proskauer
Harmon, Kara	4/17/2020	0.7	Prepare modifications of board deck requested by UCC
Harmon, Kara	4/17/2020	0.4	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/17/2020	0.6	Analyze administrative claims provided by Prime Clerk
Harmon, Kara	4/17/2020	0.9	Prepare modifications of board deck requested by UCC
Harmon, Kara	4/17/2020	0.8	Continue analysis and follow up on Commonwealth guarantee bond Claims for board deck presentation
Harmon, Kara	4/17/2020	0.3	Prepare modifications to weekly workstream report
Harmon, Kara	4/17/2020	1.3	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/17/2020	0.6	Prepare modifications to master tracker for AP claims reconciliation per emails sent to vendors week ending 4.18

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/17/2020	1.1	Review updated claim reconciliation status deck
Herriman, Jay	4/17/2020	0.5	Review and update weekly claims workstream tracker
Herriman, Jay	4/17/2020	1.7	Review bond claims to identify CW guarantee claims per the POR
McNulty, Emmett	4/17/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/17/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/17/2020	2.6	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/17/2020	2.1	Perform quality check on claim stratification report for UCC review
Wirtz, Paul	4/17/2020	2.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/17/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/17/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/17/2020	2.2	Process UCC mailing scan responses for claims for proper reconciliation
Zeiss, Mark	4/17/2020	2.1	Prepare report for UCC presentation on PRIFA bonds as specified in the Plan of Reorganization
Zeiss, Mark	4/17/2020	2.2	Prepare report for UCC presentation on PRIFA Ports bonds as specified in the Plan of Reorganization

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	4/17/2020	2.9	Prepare report for UCC presentation on Commonwealth Series 2014A bonds as specified in the Plan of Reorganization
Zeiss, Mark	4/17/2020	1.1	Process Prime Clerk docket responses for claims for proper reconciliation
Carter, Richard	4/18/2020	2.6	Review/ identify next steps for filed claims with multiple supplemental response links
Carter, Richard	4/18/2020	1.1	Prepare updated schedule of claims flagged as deficient based on latest review notes
Collier, Laura	4/18/2020	2.8	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/18/2020	2.9	Analyze the review of proactive outreach responses returned by claimants to determine next steps for reconciliation
Harmon, Kara	4/18/2020	1.1	Prepare additional slides for board deck presentation per comments from J. Herriman related to identification of unresolved Claims
Herriman, Jay	4/18/2020	1.8	Update UCC claims reconciliation status deck
Hertzberg, Julie	4/18/2020	1.1	Provide comments on updated UCC claims reconciliation status deck
McNulty, Emmett	4/18/2020	3.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/18/2020	0.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/18/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Zeiss, Mark	4/18/2020	0.3	Revise UCC claims presentation for Commonwealth Guaranteed claims
Zeiss, Mark	4/18/2020	1.7	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Harmon, Kara	4/19/2020	0.6	Analyze convenience class presentation to prepare comments for J. Herriman

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/19/2020	0.7	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/19/2020	2.3	Begin analysis of additional miscellaneous HR Claims with documentation to determine proper categorization for ACR process
Herriman, Jay	4/19/2020	0.3	Review claims waterfall report in prep of sending to counsel and AAFAF
Herriman, Jay	4/19/2020	1.9	Finalize UCC claims reconciliation deck in prep of call with UCC and Proskauer
Herriman, Jay	4/19/2020	1.8	Prepare convenience class / reconciliation threshold analysis for presentation to AAFAF
Hertzberg, Julie	4/19/2020	2.1	Review convenience class / reconciliation threshold analysis for presentation to AAFAF in relation to current claims reconciliation strategy
Hertzberg, Julie	4/19/2020	0.2	Review weekly claims workstream tracker
McNulty, Emmett	4/19/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Zeiss, Mark	4/19/2020	1.7	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Zeiss, Mark	4/19/2020	1.2	Prepare report of mailing, docket responses for April Deficient Omnibus Exhibit claims
Zeiss, Mark	4/19/2020	0.6	Prepare report of mailing, docket responses for April Non-Deficient Omnibus Exhibit claims for Proskauer review
Carter, Richard	4/20/2020	1.2	Review correspondence received from claimants relating to additional support requests
Carter, Richard	4/20/2020	0.4	Correspondence with claimant regarding request for additional information relating to claim
Carter, Richard	4/20/2020	2.1	Prepare/send email correspondence to claimants to request additional reconciliation information
Carter, Richard	4/20/2020	0.4	Prepare claim withdrawal forms for multiple claims to be sent to claimant
Carter, Richard	4/20/2020	2.3	Review Claims identified as deficient to determine next steps in reconciliation process
Collier, Laura	4/20/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/20/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Harmon, Kara	4/20/2020	0.7	Continue analysis of tax credit and tax refund Claims that were not matched to payments from Department of Treasury

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/20/2020	1.6	Continue analysis of Claims with unknown Claim type to prepare for objection / flag for further reconciliation
Harmon, Kara	4/20/2020	1.9	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/20/2020	0.4	Incorporate changes to UCC Claims deck per call with J. Hertzberg
Herriman, Jay	4/20/2020	0.9	Incorporate changes to UCC and claims threshold deck provided by Proskauer
McNulty, Emmett	4/20/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/20/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/20/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/20/2020	3.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/20/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/20/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/20/2020	2.6	Review litigation files sent back from agency and update claims with new information
Wirtz, Paul	4/20/2020	2.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/20/2020	2.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/20/2020	1.6	Revise report of mailing, docket responses for April Non-Deficient Omnibus Exhibit claims for Proskauer review
Zeiss, Mark	4/20/2020	2.9	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Carter, Richard	4/21/2020	2.9	Review HR-related claims to determine proper claim type/waterfall categories based on support
Carter, Richard	4/21/2020	0.4	Correspondence with claimant regarding withdrawal of claim as it was fully satisfied
Carter, Richard	4/21/2020	0.3	Teleconference with claimant regarding documentation required to reconcile claim
Carter, Richard	4/21/2020	2.6	Prepare/send correspondence to claimants relating to additional support requests
Carter, Richard	4/21/2020	1.6	Review/identify claim types/waterfall types for HR-related claims
Collier, Laura	4/21/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/21/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/21/2020	2.6	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Harmon, Kara	4/21/2020	0.6	Prepare updated deck for convenience class analysis
Harmon, Kara	4/21/2020	0.6	Begin analysis of supplemental outreach Claim amount changed report provided by Prime Clerk
Harmon, Kara	4/21/2020	1.9	Analyze Claims filed by employees to prepare for ACR process re: public employee vs. pension Claims
Harmon, Kara	4/21/2020	0.8	Begin preparation of HR analysis workstream from E. Waters
Herriman, Jay	4/21/2020	0.5	Prepare and send claims reconciliation presentation to AAFAF
Herriman, Jay	4/21/2020	1.6	Review Municipal bond claims asserting more than principal and interest to better understand further steps to objections
Hertzberg, Julie	4/21/2020	1.3	Review updated UCC claims reconciliation and convenience class decks
McNulty, Emmett	4/21/2020	2.1	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/21/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	4/21/2020	2.7	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/21/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/21/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	1.4	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/21/2020	0.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/21/2020	2.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wirtz, Paul	4/21/2020	2.6	Prepare claim stratification report for review by the UCC
Wirtz, Paul	4/21/2020	2.4	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/21/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Zeiss, Mark	4/21/2020	1.3	Review bondholder mailing responses for proper reconciliation and objection
Zeiss, Mark	4/21/2020	1.1	Review new bond claims for proper reconciliation and objection
Zeiss, Mark	4/21/2020	0.7	Request bondholder mailings from Prime Clerk for bondholder claims whose information is not clear enough to provide objections
Zeiss, Mark	4/21/2020	2.1	Review claimant mailing, docket responses for April Deficient Omnibus Exhibit claims for proper claim next steps
Zeiss, Mark	4/21/2020	1.2	Process Prime Clerk mailing responses for Deficient claims for next reconciliation steps
Zeiss, Mark	4/21/2020	2.8	Prepare bond report summary by category for potential objections

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/22/2020	2.3	Review/identify claim types/waterfall types for HR-related claims
Carter, Richard	4/22/2020	1.1	Update CRW master tracker spreadsheet with claims with outstanding requests to claimants
Carter, Richard	4/22/2020	1.9	Update claim types/waterfall categories for claims in the claims management system per review
Carter, Richard	4/22/2020	0.2	Update claim schedule tracker for updates made to claims in the claims management system
Collier, Laura	4/22/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/22/2020	1.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/22/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/22/2020	1.4	Update unsatisfied tax refund and credits workpapers based on newly identified tax-related claims
Collier, Laura	4/22/2020	2.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
DiNatale, Trevor	4/22/2020	2.4	Analyze HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/22/2020	2.3	Analyze HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/22/2020	2.2	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/22/2020	2.1	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Harmon, Kara	4/22/2020	1.2	Analyze unreconciled AP claims to prepare reconciliation workbooks or recategorize for ACR
Harmon, Kara	4/22/2020	0.4	Process satisfied tax return Claims in reporting system to prepare for objection
Harmon, Kara	4/22/2020	0.9	Analyze unreconciled AP claims to prepare reconciliation workbooks or recategorize for ACR
Harmon, Kara	4/22/2020	0.4	Analyze AP trade Claims from R. Carter to prepare updated master tracker for unresolved claims
Harmon, Kara	4/22/2020	1.4	Prepare workbook of unresolved HR Claims with documentation for review by E. Waters
Harmon, Kara	4/22/2020	2.1	Begin analysis of master tracker for supplemental outreach responses to prepare updated categories for transfer into ACR

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/22/2020	0.9	Analyze Claims categorized as AP from R. Carter to provide feedback related to reclassification of Claims into ACR process
Herriman, Jay	4/22/2020	2.2	Review administrative litigation claims to determine ACR / ADR treatment
Herriman, Jay	4/22/2020	0.6	Review draft ACR memorandum in prep of call with L. Stafford
McNulty, Emmett	4/22/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/22/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/22/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/22/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/22/2020	2.4	Review AP claims detail to prepare reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/22/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/22/2020	2.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	4/22/2020	1.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/22/2020	2.2	Perform analysis of personal loans claims backed by retirement accounts to determine proper reconciliation of claims
Wirtz, Paul	4/22/2020	2.3	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/22/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
Wirtz, Paul	4/22/2020	2.7	Review litigation files sent back from agency and update claims with new information
Zeiss, Mark	4/22/2020	2.8	Review bondholder claims by CUSIP for objections for inclusion in next Omnibus Objection Exhibit round
Zeiss, Mark	4/22/2020	0.6	Process weekly Prime Clerk register for claims moved to PREPA debtor
Carter, Richard	4/23/2020	0.4	Review email/claim reconciliation workbook from the Commonwealth to determine additional information needed
Carter, Richard	4/23/2020	3.1	Review 21 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/23/2020	2.9	Review 20 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/23/2020	0.2	Prepare/send correspondence to vendor requesting copies of invoices
Carter, Richard	4/23/2020	2.6	Review 15 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/23/2020	2.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/23/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/23/2020	1.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/23/2020	2.7	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
DiNatale, Trevor	4/23/2020	2.2	Analyze HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/23/2020	1.6	Continue analysis of Claims categorized as unknown to re-categorize for further reconciliation
Harmon, Kara	4/23/2020	2.3	Continue analysis of omnibus objection responses to categorize claims for ADR and ACR
Harmon, Kara	4/23/2020	1.2	Prepare analysis of Claims categorized as unknown to review supplemental outreach responses and re-categorize for further reconciliation
Harmon, Kara	4/23/2020	0.6	Analyze Claims flagged for objection to begin preparations for July omnibus hearing
Harmon, Kara	4/23/2020	1.3	Prepare report of current and projected claims reconciliation by category for UCC
Harmon, Kara	4/23/2020	2.8	Analyze omnibus objection responses to categorize claims for ADR and ACR processes
Harmon, Kara	4/23/2020	0.7	Analyze objection reasons for satisfied / no liability Claims to send to Proskauer for comments
Herriman, Jay	4/23/2020	1.3	Review analysis of federal litigation claims in prep of sending to counsel for further review
Herriman, Jay	4/23/2020	0.5	Review analysis of litigation claims, follow up with A&M team to determine break down by litigation type
McNulty, Emmett	4/23/2020	1.1	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/23/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/23/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
McNulty, Emmett	4/23/2020	2.4	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/23/2020	1.2	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/23/2020	1.8	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Wadzita, Brent	4/23/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/23/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	1.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/23/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wirtz, Paul	4/23/2020	2.2	Prepare litigation report for federal and state claims to bucket claims into categories by basis of claim
Wirtz, Paul	4/23/2020	2.4	Prepare litigation report for federal and state claims to bucket claims into categories by basis of claim
Wirtz, Paul	4/23/2020	2.2	Review litigation tracker to identify claims that require additional claim reconciliation
Wirtz, Paul	4/23/2020	2.1	Prepare claim stratification report for review by the UCC
Zeiss, Mark	4/23/2020	2.1	Update HR claims for asserted agency for ADR, ACR review and processing
Zeiss, Mark	4/23/2020	1.4	Process Prime Clerk docket responses for Deficient claims for next reconciliation steps
Zeiss, Mark	4/23/2020	2.6	Review bondholder claims with problem CUSIPs not claimed by master claimant per recent Proskauer research on CUSIPs for new reconciliation steps
Carter, Richard	4/24/2020	2.4	Review 16 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/24/2020	2.8	Review 17 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/24/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/24/2020	2.1	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/24/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/24/2020	2.9	Continue to analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
DiNatale, Trevor	4/24/2020	2.1	Perform quality check on claim objection detail for upcoming omnibus objections
DiNatale, Trevor	4/24/2020	2.6	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/24/2020	0.8	Review Claims from E. McNulty related to ACR process to provide guidance on categorization and Claim treatment
Harmon, Kara	4/24/2020	0.6	Prepare weekly workstream report for Proskauer and Commonwealth
Harmon, Kara	4/24/2020	1.2	Analyze Claims with undeliverable addresses per discussions with Proskauer related to Claim objections
Harmon, Kara	4/24/2020	1.6	Prepare analysis of Claimants with new addresses per the Prime Clerk register to prepare Claims for deficient objections
Harmon, Kara	4/24/2020	1.6	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/24/2020	0.4	Analyze Claim updates from T. DiNatale related to weekly waterfall reporting to provide feedback on changes
Herriman, Jay	4/24/2020	0.4	Review litigation claim analysis in prep of call with Proskauer
Herriman, Jay	4/24/2020	1.1	Review analysis related to partially unliquidated convenience class claims
Herriman, Jay	4/24/2020	0.7	Review analysis of administrative litigation claims
Hertzberg, Julie	4/24/2020	1.6	Review litigation claims analysis, partially unliquidated convenience class claims and administrative litigation claims
McNulty, Emmett	4/24/2020	1.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	1.8	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	2.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	1.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/24/2020	1.2	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/24/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	1.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/24/2020	1.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	0.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/24/2020	2.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/24/2020	2.7	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/24/2020	1.2	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/24/2020	1.4	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/24/2020	0.5	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/24/2020	2.4	Prepare litigation report for administrative claims for further review
Wirtz, Paul	4/24/2020	2.3	Review litigation tracker to identify claims that require additional claim reconciliation
Zeiss, Mark	4/24/2020	1.8	Review bondholder claims with problem CUSIPs not claimed by master claimant per recent Proskauer research on CUSIPs for new reconciliation steps
Zeiss, Mark	4/24/2020	2.3	Prepare report of bondholder claims with remaining problem CUSIPs after Proskauer update to CUSIPs that can be objected to
Zeiss, Mark	4/24/2020	0.9	Prepare memo for Proskauer re: bondholder claims with remaining problem CUSIPs after Proskauer update to CUSIPs that can be objected to
Carter, Richard	4/25/2020	2.9	Review Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/25/2020	2.6	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/25/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/25/2020	2.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/25/2020	0.4	Review and send weekly workstream update to AAFAF and counsel
Herriman, Jay	4/25/2020	0.3	Review and send weekly claims waterfall to AAFAF and counsel
McNulty, Emmett	4/25/2020	1.2	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/25/2020	1.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/25/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/25/2020	1.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	4/25/2020	1.8	Prepare report of address review for claims per updated Prime Clerk data
Zeiss, Mark	4/25/2020	0.9	Prepare memo for Prime Clerk re: address review for claims for addresses either undeliverable or incomplete
Collier, Laura	4/26/2020	2.1	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Harmon, Kara	4/26/2020	2.1	Analyze joinder motion from Proskauer to prepare analysis of related Claims / POC images
McNulty, Emmett	4/26/2020	2.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Waters, Erik	4/26/2020	2.6	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/26/2020	2.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/26/2020	1.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/26/2020	1.7	Draft litigation report detailing federal and state claims
Carter, Richard	4/27/2020	2.9	Review 28 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/27/2020	1.1	Review 8 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/27/2020	3.1	Review 21 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/27/2020	1.9	Review 11 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/27/2020	0.2	Review/prepare email to Commonwealth regarding open claim reconciliations
Carter, Richard	4/27/2020	1.2	Review 13 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/27/2020	1.9	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/27/2020	2.6	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/27/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/27/2020	1.9	Prepare claim summary report/tracker highlighting Claims to placed on omnibus claim objections
DiNatale, Trevor	4/27/2020	1.8	Analyze claim detail for upcoming omnibus objections
DiNatale, Trevor	4/27/2020	2.7	Perform quality check on omnibus claim objection detail
DiNatale, Trevor	4/27/2020	1.4	Review address information detail for upcoming deficient claim objections
Harmon, Kara	4/27/2020	1.4	Prepare workbook of Claims related to litigation joinder motion including comments from the DOJ related to case status
Harmon, Kara	4/27/2020	0.3	Prepare follow up with R. Carter related to AP claims reconciliation
Harmon, Kara	4/27/2020	0.6	Analyze report of Claims ready for objection from T. DiNatale to prepare comments for July omnibus hearing
Harmon, Kara	4/27/2020	1.3	Analyze claims drafted on omnibus objection to prepare comments related to claim / exhibit updates
Harmon, Kara	4/27/2020	1.6	Analyze master litigation workbook to prepare comments on litigation Claims to be added to master file
Harmon, Kara	4/27/2020	0.6	Analyze Claims filed on behalf of GDB bonds to prepare for objections
Harmon, Kara	4/27/2020	1.4	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/27/2020	0.7	Review sample of federal litigation claims in prep of call with counsel

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/27/2020	2.1	Review partially unliquidated convenience class claims to determine objection reasons
McNulty, Emmett	4/27/2020	1.4	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	2.9	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	1.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	2.3	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/27/2020	2.6	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Wadzita, Brent	4/27/2020	0.9	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	4/27/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	2.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/27/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/27/2020	2.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	4/27/2020	1.8	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/27/2020	2.1	Summarize master litigation tracker by standardizing case number detail
Wirtz, Paul	4/27/2020	1.9	Summarize master litigation tracker by standardizing case number detail
Zeiss, Mark	4/27/2020	1.4	Review individual bondholder claims for proper reconciliation for suitability, categorization for potential Omnibus Exhibit
Zeiss, Mark	4/27/2020	0.8	Prepare memo of review of GDB bond claims
Zeiss, Mark	4/27/2020	1.1	Prepare memo for Proskauer re: litigation claimants and current ADR disposition per Proskauer questions
Zeiss, Mark	4/27/2020	2.9	Review individual bondholder claims for proper reconciliation for suitability, categorization for potential Omnibus Exhibit
Carter, Richard	4/28/2020	3.2	Review 38 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/28/2020	3.1	Review 32 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/28/2020	2.3	Review 19 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/28/2020	2.4	Review 22 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/28/2020	2.8	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/28/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/28/2020	1.4	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
DiNatale, Trevor	4/28/2020	1.7	Update objection reason detail for Claims on omnibus objections
DiNatale, Trevor	4/28/2020	1.7	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
DiNatale, Trevor	4/28/2020	1.7	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
DiNatale, Trevor	4/28/2020	2.2	Perform quality check on omnibus claim objection detail/reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	4/28/2020	0.8	Prepare follow up with P. Wirtz related to master litigation document and claims sent to the DOJ for review
Harmon, Kara	4/28/2020	1.3	Perform QC of supplemental outreach analysis to prepare comments for revised process of review
Harmon, Kara	4/28/2020	0.8	Analyze supplemental outreach responses where the creditor sent in multiple forms to determine proper categorization for Claims
Harmon, Kara	4/28/2020	1.8	Analyze Claims reconciliation workbooks returned by Commonwealth agencies to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/28/2020	0.8	Analyze substantive duplicate claims to draft for July omnibus objections
Harmon, Kara	4/28/2020	0.2	Follow up with Prime Clerk related to missing address for creditor drafted on deficient Claim objection
Harmon, Kara	4/28/2020	0.6	Prepare workstream for unliquidated convenience class claims analysis
Harmon, Kara	4/28/2020	1.7	Analyze updated file of draft objections for July omnibus hearing to prepare comments for T. DiNatale
Herriman, Jay	4/28/2020	2.2	Review of claims to be included on Omnibus objections to be heard in July 2020
Koncar, John	4/28/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/28/2020	1.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	4/28/2020	0.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	4/28/2020	2.6	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/28/2020	3.1	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/28/2020	2.3	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/28/2020	1.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/28/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/28/2020	2.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/28/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/28/2020	2.6	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/28/2020	2.3	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/28/2020	1.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/28/2020	2.8	Review of adjourned claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/28/2020	2.2	Summarize master litigation tracker by standardizing case number detail
Wirtz, Paul	4/28/2020	2.4	Prepare summary of litigation parent and child relationship from "Joinder" motion for Proskauer review
Wirtz, Paul	4/28/2020	1.8	Prepare summary of litigation parent and child relationship from "Joinder" motion for Proskauer review
Zeiss, Mark	4/28/2020	0.9	Review Prime Clerk weekly mailing response report for claimants for proper reconciliation
Zeiss, Mark	4/28/2020	1.3	Review Prime Clerk weekly mailing response report for claimants resolving changes from prior reports
Zeiss, Mark	4/28/2020	2.4	Categorize bondholder claims for potential Omnibus Exhibit
Zeiss, Mark	4/28/2020	2.1	Prepare bondholder report for remaining active claims with reconciliation next steps, current status
Zeiss, Mark	4/28/2020	0.8	Prepare memo for Proskauer re: current summary of active bondholder claims, potential bondholder claims for Omnibus Exhibits
Carter, Richard	4/29/2020	0.9	Review/update schedule of adjourned deficient claims to ensure all data elements are filled in
Carter, Richard	4/29/2020	1.6	Review 13 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/29/2020	2.1	Review 27 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/29/2020	2.4	Review 19 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/29/2020	2.9	Review 26 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/29/2020	1.4	Review 12 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/29/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/29/2020	2.8	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/29/2020	2.4	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
DiNatale, Trevor	4/29/2020	1.2	Update Claims tracker for upcoming omnibus objection for Proskauer and A&M review
DiNatale, Trevor	4/29/2020	2.3	Update objection reason detail for Claims on omnibus objections
DiNatale, Trevor	4/29/2020	0.4	Prepare summary report of deficient mailing response claims to determine next steps in reconciliation OR to place on upcoming claims objections
DiNatale, Trevor	4/29/2020	1.7	Perform quality check on omnibus claim objection detail/reconciliation
Harmon, Kara	4/29/2020	0.9	Begin review of deficient mailing responses for July omnibus objections
Harmon, Kara	4/29/2020	1.8	Analyze unreconciled AP claims to prepare reconciliation workbooks or recategorize for ACR
Harmon, Kara	4/29/2020	0.6	Continue review of Claims drafted on omnibus objections for July hearing to prepare for call with T. DiNatale
Harmon, Kara	4/29/2020	0.4	Review deficient mailing response workstream from T. DiNatale to provide comments related to additional information to be collected
Harmon, Kara	4/29/2020	1.3	Continue review of deficient mailing responses for July omnibus objections
Harmon, Kara	4/29/2020	1.2	Analyze claim mailing responses to determine correct categorization into ACR process
Harmon, Kara	4/29/2020	0.4	Analyze updated workbook of proposed objections from T. DiNatale to prepare comments for modifications
Harmon, Kara	4/29/2020	1.4	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Herriman, Jay	4/29/2020	0.7	Review responses received related to Omnibus claim objections

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	4/29/2020	1.7	Review claims and associated objection reasons for claims to be included on upcoming Omnibus objection
Herriman, Jay	4/29/2020	0.3	Review federal litigation claim review provided by C. Benitez
Koncar, John	4/29/2020	0.7	Analyze filed claims, claim outreach responses, and supporting documentation to determine necessary updates to claim types, subtypes, and waterfall category classifications.
Koncar, John	4/29/2020	0.9	Analyze filed claims, claim outreach responses, and supporting documentation to determine necessary updates to claim types, subtypes, and waterfall category classifications.
Koncar, John	4/29/2020	2.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/29/2020	1.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/29/2020	0.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/29/2020	0.4	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
McNulty, Emmett	4/29/2020	2.6	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/29/2020	2.8	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/29/2020	2.6	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
McNulty, Emmett	4/29/2020	2.4	Analyze supplemental mailing responses related to public employee claims to determine next steps in claim reconciliation
Wadzita, Brent	4/29/2020	1.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	2.1	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	4/29/2020	0.7	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	1.2	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/29/2020	1.8	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	4/29/2020	1.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/29/2020	1.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	4/29/2020	2.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	4/29/2020	2.1	Summarize master litigation tracker by standardizing case number detail
Zeiss, Mark	4/29/2020	0.6	Review Prime Clerk docket report for claimant responses for proper disposition
Zeiss, Mark	4/29/2020	1.9	Review Proskauer mailing scans for claimant responses for proper disposition
Zeiss, Mark	4/29/2020	2.9	Prepare report of bondholder claims with objections by CUSIP for upcoming Omnis, Omni affects
Zeiss, Mark	4/29/2020	1.4	Prepare report of bondholder claims by CUSIP report for next Omnibus Exhibits
Carter, Richard	4/30/2020	0.8	Review 7 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	2.4	Review 33 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	1.9	Review 21 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	2.9	Review 25 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Carter, Richard	4/30/2020	2.2	Review 22 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	4/30/2020	3.1	Review 29 Claimant response mailings related to adjourned claims on December, January and March omnibus objections to determine updates for claims reconciliation
Collier, Laura	4/30/2020	1.4	Analyze HR Claim supplemental outreach responses to determine next steps in reconciliation process
Collier, Laura	4/30/2020	2.8	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	4/30/2020	2.9	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	4/30/2020	1.2	Analyze employee related claim detail to categorize for ACR process
DiNatale, Trevor	4/30/2020	1.4	Analyze litigation Claims to categorize by agency and case number for transfer to Commonwealth, ERS and HTA for further reconciliation
Harmon, Kara	4/30/2020	0.7	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Harmon, Kara	4/30/2020	0.8	Analyze Claims filed by employees to prepare for ACR process re: public employee vs. pension Claims
Harmon, Kara	4/30/2020	1.4	Analyze Claims additional claim details provided by AP vendors to complete reconciliation or prepare follow up for additional information
Harmon, Kara	4/30/2020	0.5	Review various Claims responses from L. Collier to determine proper categorization for further reconciliation
Harmon, Kara	4/30/2020	0.3	Prepare follow up related to litigation master workbook for analysis of duplicate Claims
Harmon, Kara	4/30/2020	0.7	Analyze updated master workbook of Claims drafted for July omnibus hearing to prepare comments for T. DiNatale
Harmon, Kara	4/30/2020	1.4	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Harmon, Kara	4/30/2020	0.6	Prepare deficient mailing response Claims for analysis by B Wadzita related to July omnibus objections
Harmon, Kara	4/30/2020	0.9	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Harmon, Kara	4/30/2020	1.2	Analyze Claims flagged for ACR process to ensure proper categorization between pension and public employee Claims
Herriman, Jay	4/30/2020	1.8	Review claims and associated objection reasons for claims to be included on upcoming Omnibus objection
Koncar, John	4/30/2020	0.6	Research HR outreach responses and update claim categorizations and reconciliation notes based on provided supporting documentation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	4/30/2020	3.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	4/30/2020	0.8	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	4/30/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	4/30/2020	3.1	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	1.4	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	2.9	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	2.3	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	1.2	Analyze supplemental mailing responses related to pension/retirement claims to determine next steps in claim reconciliation
Wadzita, Brent	4/30/2020	2.4	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/30/2020	2.3	Prepare AP claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	4/30/2020	1.7	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	1.3	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	1.6	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	1.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	4/30/2020	2.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Waters, Erik	4/30/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	4/30/2020	2.2	Create litigation report based on asserted common case number
Zeiss, Mark	4/30/2020	0.3	Prepare memo re: contact information for respondent
Zeiss, Mark	4/30/2020	0.4	Track related litigation claims for similar class claims
Zeiss, Mark	4/30/2020	0.7	Prepare memo of Prime Clerk claimants without addresses, undeliverable addresses and approaches
Zeiss, Mark	4/30/2020	1.2	Prepare report of April Non-Deficient Omnibus objection claimant responses
Zeiss, Mark	4/30/2020	1.1	Prepare report of April Deficient Omnibus objection claimant responses, dispositions for ACR, ADR
Zeiss, Mark	4/30/2020	0.9	Prepare report of claims on April Deficient objections with mailed responses for review
Zeiss, Mark	4/30/2020	2.2	Review claimant responses for April deficient objections for ACR, ADR disposition
Carter, Richard	5/1/2020	1.7	Review/document waterfall codes/agencies asserted on 34 adjourned deficient claim responses.
Carter, Richard	5/1/2020	0.6	Review completed analysis of adjourned deficient claims for accuracy.
Carter, Richard	5/1/2020	1.1	Analyze 27 asserted unliquidated litigation Claims to provide comments on unliquidated portion of filed Claim per request from Proskauer
Carter, Richard	5/1/2020	1.6	Review/document waterfall codes/agencies asserted on 20 adjourned deficient claim responses.
Carter, Richard	5/1/2020	1.9	Review/document waterfall codes/agencies asserted on 26 adjourned deficient claim responses.
Carter, Richard	5/1/2020	2.1	Review/document waterfall codes/agencies asserted on 24 adjourned deficient claim responses.
Collier, Laura	5/1/2020	2.4	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/1/2020	3.2	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/1/2020	1.4	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/1/2020	2.6	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/1/2020	2.2	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	5/1/2020	0.5	Analyze deficient supplemental mailing responses to categorize for objection or send to ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/1/2020	1.9	Analyze deficient supplemental mailing responses to categorize for objection or send to ACR process
Harmon, Kara	5/1/2020	1.2	Analyze newly filed tax return Claims to compare data to payment information provided by the Department of Treasury, mark for Satisfied claim objection as applicable
Harmon, Kara	5/1/2020	0.7	Analyze AP Claims with potential no liability objections to prepare workbooks for Proskauer review
Harmon, Kara	5/1/2020	0.6	Prepare analysis of deficient Claims without addresses for Prime Clerk review
Harmon, Kara	5/1/2020	1.1	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/1/2020	0.3	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/1/2020	1.7	Analyze weekly claims register to track discrepancies in claim type to waterfall status to review variances
Herriman, Jay	5/1/2020	0.6	Review responses received related to claim objections to be heard at next Omnibus hearing
Herriman, Jay	5/1/2020	0.9	Review litigation claims filed in federal court related to wage issues
Herriman, Jay	5/1/2020	1.6	Review claims associated with filed joinder on docket for ordinary course wage litigation in prep of call with counsel
Herriman, Jay	5/1/2020	1.4	Review analysis of claims with undeliverable addresses to determine next steps prior to objection process
Hertzberg, Julie	5/1/2020	0.8	Review responses received related to claim objections to be heard at next Omnibus hearing in preparation for call with J. Herriman
Koncar, John	5/1/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/1/2020	2.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/1/2020	0.4	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/1/2020	0.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/1/2020	2.5	Analyze litigation Claims to capture asserted litigation case numbers and agencies for transfer to Commonwealth for further reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/1/2020	1.7	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/1/2020	2.3	Analyze litigation Claims to capture asserted litigation case numbers and agencies for transfer to Commonwealth for further reconciliation
McNulty, Emmett	5/1/2020	1.5	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/1/2020	1.3	Review litigation claims to identify and track individual litigation case numbers
Wadzita, Brent	5/1/2020	2.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/1/2020	2.2	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/1/2020	1.9	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/1/2020	1.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/1/2020	1.3	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Waters, Erik	5/1/2020	2.2	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/1/2020	1.9	Prepare analysis of litigation Claims by asserted case number to begin preparation of files for Commonwealth agency review
Zeiss, Mark	5/1/2020	0.4	Review bondholder claim for administrative expenses for proper reconciliation and reporting
Zeiss, Mark	5/1/2020	1.6	Revise bondholder report for potential Omnibus objections adding counts of specific objections by claim Omni type
Zeiss, Mark	5/1/2020	0.8	Prepare memo of address, April Omnibus Exhibit responses, bondholder objections for Proskauer for upcoming meeting
Zeiss, Mark	5/1/2020	0.3	Prepare memo for follow-up on insufficient address, undeliverable address for Prime Clerk per meeting with Proskauer
Zeiss, Mark	5/1/2020	1.2	Review remaining deficient bondholder claims for reconciliation, objection next steps
Collier, Laura	5/2/2020	1.8	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/2/2020	2.7	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/2/2020	3.1	Review and assign waterfalls to proactive outreach responses returned by claimants to determine next steps for reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/2/2020	1.2	Analyze docket responses for various asserted litigation Claims to determine if Claims are duplicate of master class Claims filed per request from Proskauer
Harmon, Kara	5/2/2020	0.9	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/2/2020	0.6	Begin review of workbook from R. Carter related to adjourned Claims from deficient objections
McNulty, Emmett	5/2/2020	1.9	Review litigation claims to identify and track individual litigation case numbers
Wadzita, Brent	5/2/2020	1.7	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/2/2020	0.9	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Carter, Richard	5/3/2020	2.9	Analyze 87 asserted unliquidated litigation Claims to provide comments on unliquidated portion of filed Claim per request from Proskauer
Carter, Richard	5/3/2020	0.3	Prepare summary schedule for internal team of partially unliquidated claims under \$10,000.
DiNatale, Trevor	5/3/2020	2.1	Prepare claims analysis workstreams for final ACR Claims process
Herriman, Jay	5/3/2020	0.3	Review weekly workstream update / prepare and send to AAFAF and Counsel
Herriman, Jay	5/3/2020	0.2	Review claims waterfall / prepare and send to AAFAF and Counsel
Hertzberg, Julie	5/3/2020	0.2	Review weekly workstream update
McNulty, Emmett	5/3/2020	2.4	Review litigation claims to identify and track individual litigation case numbers
Wadzita, Brent	5/3/2020	1.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/3/2020	1.6	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/3/2020	2.4	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Waters, Erik	5/3/2020	2.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Carter, Richard	5/4/2020	1.9	Correspondences with creditors regarding additional information required for claim reconciliations.
Carter, Richard	5/4/2020	2.4	Prepare email correspondences to Commonwealth regarding claims where additional information was received from vendor.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/4/2020	1.6	Review/update claim reconciliation tracker based on additional emails prepared/received.
Collier, Laura	5/4/2020	1.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/4/2020	1.7	Continue analysis of supplemental outreach mailings to capture additional asserted information in order to categorize for ADR or ACR process
Collier, Laura	5/4/2020	3.1	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/4/2020	2.6	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
DiNatale, Trevor	5/4/2020	1.6	Prepare master workbook of claims typed as "HR" for review by A&M team in order to categorize as Public Employee, Union, or Pension
DiNatale, Trevor	5/4/2020	1.2	Create summary report of adjourned claims from previous objection for discussions with Proskauer
DiNatale, Trevor	5/4/2020	0.9	Prepare modification to master tracker for July omnibus objections per comments from Proskauer
DiNatale, Trevor	5/4/2020	0.4	Analyze "Public Employee" Claims to capture asserted agency and Claim basis for transfer into ACR process
DiNatale, Trevor	5/4/2020	0.8	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
Harmon, Kara	5/4/2020	0.8	Prepare additional no liability Claims for inclusion on July omnibus objection
Harmon, Kara	5/4/2020	0.3	Prepare updated list of asserted agencies for ACR process per comments from E. Waters
Harmon, Kara	5/4/2020	0.2	Analyze Claim translation received by Prime Clerk to determine proper categorization for Claim and determine next steps for Claims reconciliation
Harmon, Kara	5/4/2020	0.6	Prepare workbook of Claim flag updated to send to B. Wadzita for load to reporting system
Harmon, Kara	5/4/2020	0.1	Analyze supplemental mailing response from R. Carter to determine placement of Claim into ADR vs. ACR re: asserted litigation
Harmon, Kara	5/4/2020	1.0	Analyze workbook of deficient Claims for July omnibus objection from T. DiNatale in order to confirm proper placement on objections
Harmon, Kara	5/4/2020	0.5	Prepare updated master workbook of outstanding trade Claims for Commonwealth review

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/4/2020	0.3	Analyze HR claims from E. Waters related to mailing responses for categorization to ACR
Harmon, Kara	5/4/2020	0.4	Analyze Claims flagged for ACR to determine asserted agency for ease of transfer into ACR process
Harmon, Kara	5/4/2020	1.1	Analyze historical disbursements and open AP for scheduled Creditors per supporting documents provided to determine if liabilities have been satisfied by Commonwealth
Harmon, Kara	5/4/2020	0.7	Analyze remaining adjourned objection responses to prepare workstream to determine next steps for each Claim
Harmon, Kara	5/4/2020	0.9	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Harmon, Kara	5/4/2020	1.3	Analyze agency response and R. Carter review related to contract no compliance to draft email to Proskauer for potential no liability objection
Harmon, Kara	5/4/2020	1.1	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Harmon, Kara	5/4/2020	0.5	Review objection mailing responses from M. Zeiss and prepare follow up to same
Koncar, John	5/4/2020	2.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/4/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/4/2020	1.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	5/4/2020	1.6	Review an updated agency listing and prepare updates to the HR outreach response data to standardize agency names and properly categorize the claims.
McNulty, Emmett	5/4/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/4/2020	2.1	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/4/2020	2.6	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/4/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/4/2020	1.9	Review litigation claims to identify and track individual litigation case numbers

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/4/2020	2.6	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/4/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/4/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/4/2020	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/4/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/4/2020	2.8	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Waters, Erik	5/4/2020	1.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/4/2020	1.7	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/4/2020	2.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/4/2020	2.4	Review litigation claims to capture litigation case number in order to incorporate into master litigation document
Wirtz, Paul	5/4/2020	1.9	Review litigation claims to capture litigation case number in order to incorporate into master litigation document
Zeiss, Mark	5/4/2020	1.3	Draft report of adjourned claims from Omnibus Exhibit ready for ADR/ACR process
Zeiss, Mark	5/4/2020	1.6	Review bondholder claims with bond information insufficient for specific bond objection basis prior determined, review next steps
Zeiss, Mark	5/4/2020	0.7	Draft report of pending disallowed, recommend adjourn claims from Omnibus Exhibit ready for ADR/ACR process
Zeiss, Mark	5/4/2020	0.8	Draft report of non-adjourned claims from Omnibus Exhibit ready for ADR/ACR process
Carter, Richard	5/5/2020	2.1	Review/prepare creditor responses regarding requests for additional information relating to the reconciliation of claims.
Carter, Richard	5/5/2020	2.2	Review/document 78 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	5/5/2020	2.3	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	5/5/2020	2.4	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/5/2020	2.9	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
DiNatale, Trevor	5/5/2020	0.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
DiNatale, Trevor	5/5/2020	0.9	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
DiNatale, Trevor	5/5/2020	1.2	Review adjourned Claims to categorize for ADR / ACR process
DiNatale, Trevor	5/5/2020	1.3	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
Harmon, Kara	5/5/2020	0.8	Prepare master litigation tracker for discussion with T. DiNatale related to class action cases
Harmon, Kara	5/5/2020	1.2	Analyze Claims flagged as public employee to confirm correct placement into ACR and review for asserted agency
Harmon, Kara	5/5/2020	1.6	Analyze Claims flagged as public employee to confirm correct placement into ACR and review for asserted agency
Harmon, Kara	5/5/2020	0.6	Prepare emails to vendors who provided insufficient information related to trade Claims per request from Commonwealth
Harmon, Kara	5/5/2020	0.3	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Harmon, Kara	5/5/2020	0.2	Prepare file of newly adjourned Claims for T. DiNatale review re: categorization for ADR or ACR process
Koncar, John	5/5/2020	2.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/5/2020	3.1	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/5/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/5/2020	1.6	Review litigation claims to identify and track individual litigation case numbers
McNulty, Emmett	5/5/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/5/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/5/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/5/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/5/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/5/2020	2.1	Analyze weekly claims register to capture claim changes and review newly filed claims
Waters, Erik	5/5/2020	1.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/5/2020	2.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/5/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/5/2020	2.4	Prepare analysis of litigation Claims by asserted case number to begin preparation of files for Commonwealth agency review
Zeiss, Mark	5/5/2020	1.7	Review Prime Clerk mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/5/2020	2.8	Revise report of six bondholder claim Omnibus Exhibits proposed for July hearing with specific objections per CUSIPs claimed
Carter, Richard	5/6/2020	0.4	Update master claim reconciliation tracker with recent updates.
Carter, Richard	5/6/2020	0.7	Review claims flagged with specific agency to confirm accuracy.
Carter, Richard	5/6/2020	0.6	Update review tracker based on comments from internal team.
Carter, Richard	5/6/2020	1.6	Review/document 20 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/6/2020	1.9	Review/document 31 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/6/2020	2.7	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	5/6/2020	3.2	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/6/2020	1.9	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/6/2020	0.7	Analyze newly reclassified tax refund Claims against files from the Department of Treasury to prepare Claims for Satisfied objections
DiNatale, Trevor	5/6/2020	1.3	Update claim omnibus objection tracker for counsel review
DiNatale, Trevor	5/6/2020	1.7	Analyze non-individual HR Claims to flag for further review and discussions with Proskauer
DiNatale, Trevor	5/6/2020	2.6	Analyze class action litigation detail to determine master/child claim relationship for future Claim objections
DiNatale, Trevor	5/6/2020	2.7	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
DiNatale, Trevor	5/6/2020	0.8	Update claim omnibus objection tracker for counsel review
Harmon, Kara	5/6/2020	1.2	Analyze schedule of returned mail from Prime Clerk related to July omnibus objections to prepare amended master file
Harmon, Kara	5/6/2020	0.5	Prepare response to T. DiNatale related to non-individual claims flagged for ACR
Harmon, Kara	5/6/2020	0.2	Analyze asserted agencies from B. Wadzita for ACR claims to determine proper categorization
Harmon, Kara	5/6/2020	0.1	Prepare follow up with Proskauer related to outreach for undeliverable mail claimants
Harmon, Kara	5/6/2020	1.6	Analyze updated master litigation tracker from P. Wirtz related class action Claims
Harmon, Kara	5/6/2020	0.4	Analyze newly filed tax return Claims to compare data to payment information provided by the Department of Treasury, mark for Satisfied claim objection as applicable
Harmon, Kara	5/6/2020	1.3	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/6/2020	0.9	Analyze vendor responses to missing Claim detail to prepare files for Commonwealth review
Harmon, Kara	5/6/2020	0.8	Analyze workbook from R. Carter related to ACR claims review to provide guidance on asserted agency and claim classification
Harmon, Kara	5/6/2020	1.4	Review / respond to questions from E. Waters related to classification of ACR Claims
Harmon, Kara	5/6/2020	0.3	Analyze Claims from R. Carter to prepare comments to question relating to categorization of certain Claims into the ACR process

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/6/2020	1.1	Begin review of public employee Claims flagged for ACR to capture asserted agency
Harmon, Kara	5/6/2020	0.6	Analyze workbook of deficient Claims from B. Wadzita related to July omnibus hearing in order to confirm proper placement on objection
Harmon, Kara	5/6/2020	0.7	Analyze Claims flagged as public employee to confirm correct placement into ACR and review for asserted agency
Herriman, Jay	5/6/2020	0.3	Multiple email correspondence with L. Stafford re: claim objections and ACR
Herriman, Jay	5/6/2020	2.3	Review claims to be included on Omnibus objections for July hearing
Koncar, John	5/6/2020	1.8	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/6/2020	1.9	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/6/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	1.6	Continue preparation of reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/6/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/6/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/6/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/6/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/6/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/6/2020	2.8	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/6/2020	1.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/6/2020	2.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	5/6/2020	2.1	Review UCC mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/6/2020	1.1	Modify reconciliation for bondholder claims per review of individual CUSIPs
Zeiss, Mark	5/6/2020	0.8	Review Proskauer mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/6/2020	0.9	Draft memo of options available, cost for Prime Clerk outreach for undeliverable mail
Carter, Richard	5/7/2020	1.9	Review/document 20 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/7/2020	2.7	Review/document 35 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/7/2020	3.1	Review/document 51 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/7/2020	0.7	Analyze "HR Claims" to determine proper categorization/waterfall for transfer into ACR Process
Collier, Laura	5/7/2020	3.1	Analyze "HR Claims" to determine proper categorization/waterfall for transfer into ACR Process
Collier, Laura	5/7/2020	2.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/7/2020	1.6	Analyze litigation outreach responses to incorporate Claims into master workstream for DOJ review
Collier, Laura	5/7/2020	1.3	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/7/2020	1.8	Analyze Claims typed as "Public Employee" to confirm categorization and capture asserted agency for transfer to ACR process
DiNatale, Trevor	5/7/2020	2.1	Analyze Claims typed as "Public Employee" to confirm categorization and capture asserted agency for transfer to ACR process
DiNatale, Trevor	5/7/2020	2.3	Analyze class action litigation detail to determine master/child claim relationship for future Claim objections
DiNatale, Trevor	5/7/2020	2.4	Analyze class action litigation detail to determine master/child claim relationship for future Claim objections
Harmon, Kara	5/7/2020	0.3	Analyze newly categorized substantive duplicate Claims to prepare for July omnibus objections
Harmon, Kara	5/7/2020	1.9	Prepare updated master workbook of outstanding trade Claims for Commonwealth review to incorporate notes on emails sent to vendors for additional information
Harmon, Kara	5/7/2020	1.4	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/7/2020	0.9	Review analysis of master claims for class action litigation cases from T. DiNatale
Harmon, Kara	5/7/2020	0.8	Analyze outreach responses to prepare Claims for no liability objections
Harmon, Kara	5/7/2020	0.6	Analyze ACR Claims to determine asserted agency for Commonwealth reconciliation
Harmon, Kara	5/7/2020	0.5	Prepare updated master workbook of outstanding trade Claims for Commonwealth review to incorporate notes on emails sent to vendors for additional information
Harmon, Kara	5/7/2020	2.4	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/7/2020	0.1	Prepare correspondence with Proskauer related to no liability claim objection for July hearing
Harmon, Kara	5/7/2020	0.2	Analyze Claims database for creditor who reached out to O'Neill requesting meeting regarding filed Claim
Herriman, Jay	5/7/2020	1.2	Review responses received related to June Omni objections
Koncar, John	5/7/2020	1.4	Examine HR claim outreach responses and attached supporting documents to record additional provided employment and claim information.
Koncar, John	5/7/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/7/2020	2.3	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Koncar, John	5/7/2020	2.9	Review filed claim documentation related to HR, Litigation, and AP claims and categorize and bucket the claims for ACR, ADR, or further review/reconciliation.
McNulty, Emmett	5/7/2020	2.4	Continue preparation of reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/7/2020	2.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/7/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/7/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/7/2020	2.8	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	5/7/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	0.9	Analyze responses to supplemental outreach mailings to determine next steps for entry into ACR and ADR process
Wadzita, Brent	5/7/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	0.8	Continue preparation of reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/7/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/7/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/7/2020	2.7	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/7/2020	1.9	Analyze "HR" Claims to categorize as pension or public employee / capture asserted agency for ease of transfer into ACR

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wirtz, Paul	5/7/2020	2.2	Analyze "HR" Claims to categorize as pension or public employee / capture asserted agency for ease of transfer into ACR
Zeiss, Mark	5/7/2020	0.4	Draft memo for Prime Clerk re: remaining claimants without proper addresses for next steps, resolution
Zeiss, Mark	5/7/2020	0.8	Complete UCC, Proskauer mailing responses review for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/7/2020	1.1	Draft bondholder claim objection reasons for six proposed Omnibus Exhibits for July
Zeiss, Mark	5/7/2020	1.2	Review Prime Clerk docket responses for proper reconciliation of claims on Deficient Omnibus Exhibits
Zeiss, Mark	5/7/2020	1.6	Draft report of claimants without proper addresses from Prime Clerk claims register updates
Carter, Richard	5/8/2020	2.1	Review/document 24 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/8/2020	2.6	Review/document 33 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/8/2020	1.6	Review/document 15 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/8/2020	0.7	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/8/2020	2.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/8/2020	2.9	Prepare analysis of HR Claims based upon updated file from Prime Clerk and A&M Claims review to prepare sample file for first batch of Claims for ACR transfer
Collier, Laura	5/8/2020	3.2	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/8/2020	1.1	Review supplemental outreach data for asserted litigation Claims to prepare documents for inclusion in master litigation workbook
DiNatale, Trevor	5/8/2020	0.7	Prepare modification to master tracker for July omnibus objections per comments from Proskauer
DiNatale, Trevor	5/8/2020	1.1	Prepare claims analysis workstreams for final ACR Claims process
DiNatale, Trevor	5/8/2020	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/8/2020	0.8	Prepare additional no liability Claims for inclusion on July omnibus objection
Harmon, Kara	5/8/2020	0.3	Analyze bondholder supplemental mailing response from L. Collier to provide direction for next steps for reconciliation
Harmon, Kara	5/8/2020	0.2	Analyze potential duplicate Claims for objection from T. DiNatale
Harmon, Kara	5/8/2020	0.5	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/8/2020	0.7	Prepare modifications to ACR file related to duplicate Claims for objection and sent to T. DiNatale for update in reporting system
Harmon, Kara	5/8/2020	1.1	Perform analysis of Claims for ACR to capture asserted agencies and categorize as pension OR public employee
Harmon, Kara	5/8/2020	2.1	Analyze additional deficient mailing responses to prepare for omnibus objections
Harmon, Kara	5/8/2020	2.6	Continue analysis of HR Claims categorized for ACR process to confirm proper placement as Pension or Public Employee
Harmon, Kara	5/8/2020	0.4	Analyze Claims drafted on July omnibus objections to prepare comments for Proskauer review in order to confirm Claim placement
Herriman, Jay	5/8/2020	1.3	Review analysis of federal litigation claims provided by C. Garcia-Benitez
Herriman, Jay	5/8/2020	1.7	Review claims to be included on Omnibus objections for July hearing
Koncar, John	5/8/2020	1.1	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/8/2020	1.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/8/2020	0.4	Prepare a summary report outlining claim categorization and reconciliation updates related to HR claims with received outreach responses.
Koncar, John	5/8/2020	0.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/8/2020	2.2	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/8/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/8/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/8/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/8/2020	2.4	Analyze asserted wage increase HR claims to determine proper categorization for entry into ACR process
Wadzita, Brent	5/8/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/8/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/8/2020	2.4	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/8/2020	2.1	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	5/8/2020	1.3	Draft report of undeliverable mailings per claimant under Deficient Objection Omnibus Exhibit per Prime Clerk provided information
Zeiss, Mark	5/8/2020	0.9	Modify reconciliation for bondholder claims per review of individual CUSIPs
Zeiss, Mark	5/8/2020	0.8	Draft memo for Proskauer re: prior Omnibus exhibits as suitable templates for current contemplated bond objections
Zeiss, Mark	5/8/2020	0.5	Draft response for Proskauer re: bond objection basis language with proposed edits

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/9/2020	2.9	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/9/2020	2.6	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Collier, Laura	5/9/2020	3.1	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
DiNatale, Trevor	5/9/2020	0.9	Analyze Claims typed as "Public Employee" to confirm categorization and capture asserted agency for transfer to ACR process
Harmon, Kara	5/9/2020	2.3	Perform analysis of Claims for ACR to capture asserted agencies and categorize as pension OR public employee
Harmon, Kara	5/9/2020	0.6	Analyze Claim questions from E. McNulty related to AP and ACR Claims to determine next steps for claims reconciliation
McNulty, Emmett	5/9/2020	1.1	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	5/9/2020	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/10/2020	1.7	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	5/10/2020	2.2	Analyze asserted HR claims to determine proper categorization for entry into ACR process
McNulty, Emmett	5/10/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/10/2020	2.3	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Carter, Richard	5/11/2020	2.9	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/11/2020	3.1	Review/document 39 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/11/2020	2.4	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/11/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	5/11/2020	3.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/11/2020	1.9	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/11/2020	2.7	Analyze class action litigation detail for parent and child relationship detail for future objections
DiNatale, Trevor	5/11/2020	2.1	Analyze class action litigation detail for parent and child relationship detail for future objections
DiNatale, Trevor	5/11/2020	0.3	Update omnibus objection tracker for counsel review
DiNatale, Trevor	5/11/2020	2.2	Review class action case number detail to determine parent child claim relationship
Harmon, Kara	5/11/2020	0.6	Analyze newly filed litigation Claims to categorize for ADR process to include in master litigation workbook for Commonwealth review
Harmon, Kara	5/11/2020	0.5	Review comments from E. Waters related to ACR Claims in order to provide guidance for further reconciliation
Harmon, Kara	5/11/2020	2.9	Analyze public employee Claims with supporting documents to capture agency and confirm asserted basis for transition into ACR
Harmon, Kara	5/11/2020	1.6	Analyze 43 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/11/2020	0.8	Analyze litigation Claim from Proskauer to provide additional information related to case as provided by DOJ
Harmon, Kara	5/11/2020	0.9	Analyze undeliverable mail report from Prime Clerk in order to modify Claims on objection for July omnibus hearing
Harmon, Kara	5/11/2020	0.1	Analyze Claims listed on Sch D from L. Collier to determine proper categorization for inclusion in ACR process
Harmon, Kara	5/11/2020	0.4	Analyze questions regarding Commonwealth public employee Claims from E. Waters to provide direction for further reconciliation
Harmon, Kara	5/11/2020	1.2	Prepare workbook of asserted public employee and pension Claims for T. DiNatale to load to reporting system for ACR process
Harmon, Kara	5/11/2020	0.2	Analyze potential litigation Claim from L. Collier to determine next steps for reconciliation i.e. ACR vs. ADR
Harmon, Kara	5/11/2020	0.3	Prepare updated master tracker for asserted agency to confirm consistency in reporting for ACR process
Harmon, Kara	5/11/2020	0.1	Follow up with J. Herriman re: claims to be included in the Administrative Claims Reconciliation process
Harmon, Kara	5/11/2020	0.7	Analyze public employee Claims from R. Carter to confirm proper categorization into ACR

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Herriman, Jay	5/11/2020	0.1	Follow up with K. Harmon re: claims to be included in the Administrative Claims Reconciliation process
Herriman, Jay	5/11/2020	1.1	Review claim outreach results provided by Primer Clerk to determine next steps in objection process
Herriman, Jay	5/11/2020	1.7	Review claims set to be included in the Administrative Claims Reconciliation process
Hertzberg, Julie	5/11/2020	2.3	Review and quality check claims set to be included in the Administrative Claims Reconciliation process
Hertzberg, Julie	5/11/2020	0.8	Investigate claims outreach responses received by Prime Clerk to determine process for objections
Koncar, John	5/11/2020	2.7	Analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
McNulty, Emmett	5/11/2020	2.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/11/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/11/2020	3.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/11/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/11/2020	1.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/11/2020	1.3	Prepare AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/11/2020	1.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	5/11/2020	1.8	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/11/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/11/2020	2.6	Prepare AP lease claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/11/2020	2.9	Prepare AP lease claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/11/2020	2.8	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/11/2020	2.9	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/11/2020	2.2	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Wirtz, Paul	5/11/2020	1.4	Prepare analysis of current master litigation Claims workbook for discussions with Proskauer
Zeiss, Mark	5/11/2020	0.9	Draft memo for Proskauer re: questions concerning particular bondholder claims, relevant objections
Zeiss, Mark	5/11/2020	0.6	Draft memo for Proskauer for comments re: objections by CUSIP for bondholder claims
Zeiss, Mark	5/11/2020	2.1	Review Proskauer memo re: objections per bond CUSIP, applying to bondholder claims as applicable
Carter, Richard	5/12/2020	2.4	Review/document 25 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/12/2020	3.1	Review/document 44 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/12/2020	2.7	Review/document 31 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/12/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/12/2020	2.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/12/2020	3.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/12/2020	2.8	Prepare summary report of parent child class action litigation for counsel and claimants review
DiNatale, Trevor	5/12/2020	0.8	Update summary report of parent child class action litigation for counsel and claimants review
DiNatale, Trevor	5/12/2020	2.5	Analyze class action litigation detail for parent and child relationship detail for future objections

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/12/2020	1.7	Analyze HR claim detail to determine potential duplication for upcoming omnibus objections
DiNatale, Trevor	5/12/2020	1.4	Analyze public employee and pension Claims to prepare for the ACR process
Harmon, Kara	5/12/2020	0.4	Analyze updated master tracker for July omnibus objection to confirm proper categorization of Claims for objection
Harmon, Kara	5/12/2020	0.9	Review comments from E. Waters related to ACR Claims in order to provide guidance for further reconciliation
Harmon, Kara	5/12/2020	0.3	Analyze creditor name changes from weekly Prime Clerk register to capture in A&M reporting system
Harmon, Kara	5/12/2020	2.9	Analyze public employee Claims with supporting documents to capture agency and confirm asserted basis for transition into ACR
Harmon, Kara	5/12/2020	0.7	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Harmon, Kara	5/12/2020	0.6	Analyze supplemental outreach responses from L. Collier to determine if Claims qualify for inclusion on a deficient response objection
Koncar, John	5/12/2020	2.7	Review HR outreach responses to record the asserted agency and to classify claims for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/12/2020	2.9	Examine HR claim outreach responses and attached supporting documents to record additional provided employment, asserted agency, and claim information.
Koncar, John	5/12/2020	1.3	Review and analyze outreach responses to classify for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/12/2020	1.7	Examine filed claim documents, outreach responses, and any supporting documentation to record key claim information such as asserted agency, claim basis, and any provided employment information in order to transfer Claim into ADR or ACR process
McNulty, Emmett	5/12/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/12/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/12/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/12/2020	2.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/12/2020	1.1	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
Wadzita, Brent	5/12/2020	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/12/2020	1.1	Prepare AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/12/2020	1.8	Prepare AP lease claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/12/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	5/12/2020	2.3	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/12/2020	2.8	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/12/2020	1.6	Prepare AP equipment claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/12/2020	2.8	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/12/2020	2.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Waters, Erik	5/12/2020	1.6	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	5/12/2020	1.9	Prepare six bondholder claims Omnibus Exhibits for July hearing objections
Zeiss, Mark	5/12/2020	1.1	Review six bondholder claims Omnibus Exhibits for July hearing objections
Carter, Richard	5/13/2020	2.9	Review/document 32 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/13/2020	1.3	Review/document claim tracker for claims requiring additional information from claimants in order to fully reconcile.
Carter, Richard	5/13/2020	2.7	Review claims drafted to July omnibus exhibits for accuracy; provide feedback to director of any issues noted.

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Collier, Laura	5/13/2020	2.7	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/13/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/13/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/13/2020	0.7	Analyze draft omnibus objection exhibits to confirm proper placement of Claims on objections
DiNatale, Trevor	5/13/2020	1.9	Review HR claim detail to determine potential duplication for upcoming omnibus objections
DiNatale, Trevor	5/13/2020	1.7	Prepare report highlighting newly reclassified litigation claims for master tracker to be sent to Commonwealth agencies
DiNatale, Trevor	5/13/2020	2.6	Analyze HR claim detail to determine potential duplication for upcoming omnibus objections
Harmon, Kara	5/13/2020	0.7	Analyze master litigation file against current Claims register to prepare analysis of duplicate / inactive Claims for removal
Harmon, Kara	5/13/2020	0.6	Review draft exhibits for July omnibus objections to provide comments to M. Zeiss related to modifications
Harmon, Kara	5/13/2020	0.9	Analyze questions from E. Waters related to Public Employee/Pension Claims for the ACR process
Harmon, Kara	5/13/2020	0.1	Analyze public employee Claim asserting administrative case to categorize for ACR process
Harmon, Kara	5/13/2020	0.4	Review file from A. Bargoot related to joinder motion Claims in order to prepare response to open items
Harmon, Kara	5/13/2020	0.8	Analyze public employee Claims with supporting documents to capture agency and confirm asserted basis for transition into ACR
Herriman, Jay	5/13/2020	2.2	Review materials related to federal litigation claims in prep of placing claims into ADR process
Herriman, Jay	5/13/2020	2.7	Review claims to be included on July Omnibus objection
Koncar, John	5/13/2020	1.7	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.
Koncar, John	5/13/2020	3.1	Examine filed claim documents, outreach responses, and any supporting documentation to record key claim information such as asserted agency, claim basis, and any provided employment information in order to transfer Claim into ADR or ACR process
Koncar, John	5/13/2020	2.6	Review and analyze proactive outreach responses to classify and bucket for deficient objections, the ACR process, or further reconciliation.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/13/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/13/2020	0.7	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	5/13/2020	2.5	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/13/2020	2.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/13/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/13/2020	2.9	Prepare AP equipment claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/13/2020	2.8	Prepare AP lease claims reconciliation workbooks, by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/13/2020	1.9	Prepare AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/13/2020	2.4	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/13/2020	2.2	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/13/2020	2.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/13/2020	3.2	Review of HR claims to determine proper categorization for ACR/ADR process including bifurcating Claims between asserted agencies
Zeiss, Mark	5/13/2020	1.2	Review eleven Omnibus Exhibits for July hearing objections
Zeiss, Mark	5/13/2020	1.8	Prepare eleven Omnibus Exhibits for July hearing objections
Zeiss, Mark	5/13/2020	0.4	Prepare translation request for July Bondholder Omnibus objection exhibits for Prime Clerk processing
Carter, Richard	5/14/2020	1.7	Review/document 12 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/14/2020	2.8	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/14/2020	1.4	Review HR-related claim with 300 pages of support to determine categorization of reconciliation.
Carter, Richard	5/14/2020	0.4	Review comments from director regarding claims to be sent to administrative claims process.
Collier, Laura	5/14/2020	2.2	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/14/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/14/2020	2.6	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/14/2020	1.8	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/14/2020	1.7	Review mailing outreach response detail to determine proper ACR/ADR categorization
DiNatale, Trevor	5/14/2020	2.1	Review Claims asserted agency detail for proper categorization for ACR process
DiNatale, Trevor	5/14/2020	0.2	Prepare updated omnibus objection tracker to capture Claim additions and objection reason changes per comments from Proskauer
DiNatale, Trevor	5/14/2020	0.8	Update claim objection reasons for upcoming omnibus objections
DiNatale, Trevor	5/14/2020	0.9	Perform updates to upcoming omnibus objection reason detail per comments from counsel
Erlach, Nicole	5/14/2020	1.9	Analyze reclassified litigation claims to be sent to Commonwealth agencies
Harmon, Kara	5/14/2020	1.4	Analyze 25 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/14/2020	0.6	Analyze new invoice information provided by Commonwealth creditors to prepare Claims reconciliation workbooks for distribution to individual agencies
Harmon, Kara	5/14/2020	0.4	Prepare updated master workbook of outstanding trade Claims for Commonwealth review to incorporate notes on emails sent to vendors for additional information
Harmon, Kara	5/14/2020	0.2	Analyze updated draft objection exhibits to confirm accuracy in exhibit objection language for July omnibus hearing
Harmon, Kara	5/14/2020	0.3	Prepare follow up with T. DiNatale related to updates for Claim objections for July omnibus hearing

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/14/2020	2.4	Analyze 40 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/14/2020	1.7	Analyze 34 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Herriman, Jay	5/14/2020	2.3	Review litigation claims and associated responses from the DOJ to determine next steps in the ADR process
Koncar, John	5/14/2020	0.7	Prepare a summary of proposed categorization and claim information updates related to HR and Legal claims for which outreach responses have been submitted.
Koncar, John	5/14/2020	0.4	Update claim types, subtypes, and waterfall categories based on review of the filed proofs of claim, outreach responses, and supporting documentation.
McNulty, Emmett	5/14/2020	0.6	Perform triage of newly filed claims to ensure proper claim classification for further reconciliation/ prepare claims for objection, as needed
McNulty, Emmett	5/14/2020	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/14/2020	1.4	Continue preparation claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/14/2020	2.3	Review claim reconciliation workbook for AP claim with over 1000 separate invoices
McNulty, Emmett	5/14/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/14/2020	2.9	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/14/2020	2.7	Prepare AP equipment claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/14/2020	2.3	Prepare AP trade claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/14/2020	1.4	Prepare AP lease claims reconciliation workbooks containing by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/14/2020	2.2	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	5/14/2020	1.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/14/2020	1.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/14/2020	1.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/14/2020	1.4	Revise June Omnibus Exhibits for Incorrect Debtor, Deficient per review notes
Zeiss, Mark	5/14/2020	1.8	Review weekly Prime Clerk mailing responses from claimants for proper reconciliation of Deficient claims objections
Zeiss, Mark	5/14/2020	1.2	Review Prime Clerk docket responses from claimants for proper reconciliation of Deficient claims objections
Zeiss, Mark	5/14/2020	0.4	Review bondholder claims by CUSIP for proper reconciliation, objection reasons
Zeiss, Mark	5/14/2020	0.8	Review Proskauer mailing responses scans from claimants for proper reconciliation of Deficient claims objections
Carter, Richard	5/15/2020	2.3	Review/document 25 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/15/2020	2.9	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/15/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/15/2020	2.1	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/15/2020	1.8	Analyze Claims with supplemental outreach responses to determine proper categorization for Claims / prepare for further reconciliation OR transfer into ACR
Collier, Laura	5/15/2020	0.8	Review supplemental outreach data for asserted litigation Claims to prepare documents for inclusion in master litigation workbook
DiNatale, Trevor	5/15/2020	2.7	Prepare summary report of class action litigation report for Proskauer review
DiNatale, Trevor	5/15/2020	1.6	Review class action case number detail to determine parent child claim relationship
DiNatale, Trevor	5/15/2020	2.2	Analyze class action litigation detail for parent and child relationship detail for future objections
DiNatale, Trevor	5/15/2020	1.1	Review newly filed claim detail to determine proper reconciliation categorization

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/15/2020	2.4	Update summary report of class action litigation report for Proskauer review
Harmon, Kara	5/15/2020	1.7	Analyze new supplemental mailing responses to categorize Claims for ACR or ADR process
Harmon, Kara	5/15/2020	1.6	Analyze 32 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/15/2020	0.7	Analyze master litigation file to begin preparation of agency level detail for transfer to Commonwealth for further review
Harmon, Kara	5/15/2020	0.5	Analyze new invoice information provided by Commonwealth creditors to prepare Claims reconciliation workbooks for distribution to individual agencies
Harmon, Kara	5/15/2020	0.4	Prepare modifications to litigation report related to joinder motion per comments from Proskauer
Herriman, Jay	5/15/2020	2.2	Review claim objection responses from April filing to determine if claim should be placed into ACR or if the objection should move forward
McNulty, Emmett	5/15/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/15/2020	3.2	Review claim reconciliation workbook for AP claim with over 1000 separate invoices
McNulty, Emmett	5/15/2020	1.3	Review AP claims reconciliation workbooks to ensure all invoices and contracts have been properly reported for an AP claim with over 500 separate invoices
McNulty, Emmett	5/15/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/15/2020	2.3	Review claim reconciliation workbook for AP claim with over 500 separate invoices
Wadzita, Brent	5/15/2020	0.9	Prepare AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/15/2020	1.9	Prepare AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/15/2020	2.3	Prepare AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/15/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Wadzita, Brent	5/15/2020	1.2	Prepare AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/15/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/15/2020	0.4	Draft June Non-Bondholder Omnibus Exhibits translation request for Prime Clerk
Zeiss, Mark	5/15/2020	0.8	Draft June Omnibus Exhibit claimant mailing, docket responses report for Proskauer indicating response disposition for claim as ACR, ADR, etc
Zeiss, Mark	5/15/2020	1.6	Review April Omnibus Exhibit claimant mailing, docket responses for disposition for claim as ACR, ADR, etc
Zeiss, Mark	5/15/2020	1.2	Review June Omnibus Exhibit claimant mailing, docket responses for disposition for claim as ACR, ADR, etc
Zeiss, Mark	5/15/2020	1.8	Draft June Bondholder Omnibus Exhibits in Spanish from Prime Clerk completed translation file
Zeiss, Mark	5/15/2020	0.9	Revise April Omnibus Exhibit claimant mailing, docket responses report for Proskauer indicating response disposition for claim as ACR, ADR, etc
Carter, Richard	5/16/2020	1.8	Review/document 13 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
DiNatale, Trevor	5/16/2020	2.4	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Erlach, Nicole	5/16/2020	2.1	Analyze litigation proofs of claim to update master tracker to be sent to Commonwealth agencies
Harmon, Kara	5/16/2020	1.8	Analyze 30 public employee Claims to confirm proper categorization for ACR and capture asserted agency for ease of transfer to Commonwealth
Harmon, Kara	5/16/2020	0.6	Begin analysis of class action litigation Claims from T. DiNatale to summarize for Proskauer
Waters, Erik	5/16/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
DiNatale, Trevor	5/17/2020	1.9	Update summary report of class action litigation report for Proskauer review
DiNatale, Trevor	5/17/2020	0.2	Participate in discussion with T. DiNatale and K. Harmon related to joinder motion filed for class action litigation Claims
DiNatale, Trevor	5/17/2020	0.6	Update summary report of class action litigation report for Proskauer review
Harmon, Kara	5/17/2020	0.4	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/17/2020	2.6	Prepare updated analysis of Class action litigation claims per request from Proskauer
McNulty, Emmett	5/17/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/17/2020	1.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/17/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/17/2020	1.9	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/17/2020	0.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Carter, Richard	5/18/2020	2.4	Review/document 27 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/18/2020	2.6	Review/document 29 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/18/2020	2.5	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/18/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/18/2020	3.1	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/18/2020	0.9	Analyze litigation Claims to determine asserted case number detail for transfer to Commonwealth, ERS and HTA for further reconciliation
DiNatale, Trevor	5/18/2020	2.4	Analyze litigation Claim master tracker detail to ensure proper categorization for transfer of data to the Commonwealth
DiNatale, Trevor	5/18/2020	2.2	Perform analysis on asserted agency detail to ensure standardization across case number detail
DiNatale, Trevor	5/18/2020	2.1	Prepare analysis of master litigation tracker to bucket Claims based upon type of litigation per request from Proskauer
DiNatale, Trevor	5/18/2020	1.6	Analyze litigation Claim master tracker detail to ensure proper categorization for transfer of data to the Commonwealth
DiNatale, Trevor	5/18/2020	1.2	Perform analysis on asserted agency detail to ensure standardization across case number detail

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
DiNatale, Trevor	5/18/2020	2.8	Analyze litigation Claims to determine asserted case number detail for transfer to Commonwealth, ERS and HTA for further reconciliation
Erlach, Nicole	5/18/2020	1.1	Analyze litigation proofs of claim to reconcile with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/18/2020	1.5	Analyze newly classified litigation proofs of claim to merge with master litigation data to send to Commonwealth agencies
Erlach, Nicole	5/18/2020	0.9	Analyze litigation proofs of claim to extract claim information to merge with the master litigation data for Commonwealth agencies
Harmon, Kara	5/18/2020	2.2	Analyze 39 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/18/2020	0.1	Analyze additional questions from Proskauer related to class action litigation cases to prepare updated master tracker
Harmon, Kara	5/18/2020	1.2	Analyze comments from Proskauer related to class action litigation to prepare response related to master Claims filed for the class
Harmon, Kara	5/18/2020	0.7	Prepare workbook of administrative Claims per request from J. Herriman related to report for UCC advisors
Harmon, Kara	5/18/2020	0.3	Analyze master litigation tracker to begin preparation of agency level files for further review by HTA
Harmon, Kara	5/18/2020	0.4	Analyze questions from E. Waters related to Public Employee/Pension Claims for the ACR process to prepare recommendations for next steps for reconciliation
Harmon, Kara	5/18/2020	0.9	Analyze master litigation tracker to begin preparation of agency level files for further review by Commonwealth
Harmon, Kara	5/18/2020	1.1	Analyze master litigation tracker to begin preparation of agency level files for further review by ERS
Harmon, Kara	5/18/2020	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Herriman, Jay	5/18/2020	1.7	Review supplemental claims outreach responses as provided by Prime Clerk to determine if sufficient to move forward with claim reconciliation
Herriman, Jay	5/18/2020	0.4	Update UCC Claims reconciliation status presentation per comments from Proskauer
Hertzberg, Julie	5/18/2020	0.5	Review final updated UCC Claims reconciliation status presentation
McNulty, Emmett	5/18/2020	1.4	Review claim reconciliation workbooks for population of 5 AP claims being sent to Commonwealth for final reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/18/2020	2.4	Review claim reconciliation workbook for AP claim with over 400 separate invoices
McNulty, Emmett	5/18/2020	2.7	Review claim reconciliation workbooks for population of 17 AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/18/2020	3.1	Review claim reconciliation workbooks for population of 10 AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/18/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/18/2020	2.3	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	1.9	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	1.1	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	1.2	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	2.9	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	2.8	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/18/2020	0.7	Analyze weekly claims register to capture claim changes and review newly filed claims
Waters, Erik	5/18/2020	0.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/18/2020	1.2	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Waters, Erik	5/18/2020	1.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/18/2020	2.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Wirtz, Paul	5/18/2020	1.4	Analyze master litigation Claims workbook to track Claims by asserted agency in order to prepare for further reconciliation
Zeiss, Mark	5/18/2020	0.6	Draft report of claims whose basis asserts legal cases by case number

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	5/18/2020	1.2	Revise July bondholder claims Omnibus report for Proskauer review
Zeiss, Mark	5/18/2020	1.8	Draft bondholder claims objections per Proskauer memo
Zeiss, Mark	5/18/2020	2.1	Draft five additional bondholder Omnibus Exhibits for the July hearing
Carter, Richard	5/19/2020	2.8	Review/document 32 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/19/2020	2.7	Review/document 30 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/19/2020	2.1	Review/document 19 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/19/2020	2.8	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/19/2020	1.6	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/19/2020	1.6	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/19/2020	2.6	Prepare analysis of litigation Claim detail and asserted case number detail for PrimeClerk review
DiNatale, Trevor	5/19/2020	1.7	Analyze newly classified litigation claim detail for updated parent/child class action claim relationship
DiNatale, Trevor	5/19/2020	1.4	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
DiNatale, Trevor	5/19/2020	1.2	Analyze public employee and pension Claims to prepare for the ACR process
DiNatale, Trevor	5/19/2020	0.7	Prepare analysis of litigation Claim detail and asserted case number detail for PrimeClerk review
DiNatale, Trevor	5/19/2020	1.9	Update master litigation Claims tracker to bucket Claims based upon type of litigation per request from Proskauer
Erlach, Nicole	5/19/2020	1.1	Analyze litigation proofs of claim for asserted case numbers to prepare master litigation data for Commonwealth agencies
Harmon, Kara	5/19/2020	1.4	Analyze new supplemental outreach reports from Prime Clerk to track new responses for A&M review and reconciliation
Harmon, Kara	5/19/2020	0.9	Prepare updated class action litigation analysis per comments received from Proskauer

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/19/2020	1.9	Analyze 32 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/19/2020	0.8	Review public employee Claims from E. Waters to prepare response related to next steps for reconciliation / categorization for ACR process
Harmon, Kara	5/19/2020	0.3	Prepare workbook of deficient Claims with new mailing responses to be removed from draft July omnibus objections
Harmon, Kara	5/19/2020	0.3	Participate in conference call with J. Herriman related to master litigation workbook for Commonwealth reconciliation
Harmon, Kara	5/19/2020	0.4	Analyze workbook of asserted litigation Claims from T. DiNatale to prepare comments related to medications in reporting for Commonwealth ease of review
Harmon, Kara	5/19/2020	2.9	Analyze 46 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/19/2020	0.6	Prepare modifications to master litigation workbook for the Commonwealth agencies to remove Claims per Proskauer comments related to class action cases
Herriman, Jay	5/19/2020	0.3	Participate in conference call with K. Harmon related to master litigation workbook for Commonwealth reconciliation
Herriman, Jay	5/19/2020	1.1	Review updated analysis related to litigation claims to determine next steps in ADR process
Herriman, Jay	5/19/2020	1.7	Review claims to be included on Omnibus objections filed for hearing in July
Hertzberg, Julie	5/19/2020	1.3	Prepare for call with J. Herriman re: preparation of Omnibus Objections
McNulty, Emmett	5/19/2020	3.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	2.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/19/2020	0.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/19/2020	1.6	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/19/2020	1.9	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	2.7	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	2.2	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	0.8	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	2.6	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/19/2020	1.6	Analyze weekly claims register to capture claim changes and review newly filed claims
Waters, Erik	5/19/2020	0.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/19/2020	0.8	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Waters, Erik	5/19/2020	1.1	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/19/2020	1.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/19/2020	2.4	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Wirtz, Paul	5/19/2020	1.3	Analyze master litigation Claims workbook to track Claims by asserted agency in order to prepare for further reconciliation
Zeiss, Mark	5/19/2020	0.4	Prepare reports for Proskauer for conflicts list for July Omnibus Exhibits
Zeiss, Mark	5/19/2020	0.8	Review new bondholder claims by CUSIP for proper reconciliation and next steps
Carter, Richard	5/20/2020	0.6	Review claim reconciliation notes/questions provided by analysts for discussion.
Carter, Richard	5/20/2020	2.7	Review/document 22 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Carter, Richard	5/20/2020	3.1	Review/document 35 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/20/2020	2.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/20/2020	2.7	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/20/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
DiNatale, Trevor	5/20/2020	1.7	Review contract claim detail for proper categorization of ADR Claims process
DiNatale, Trevor	5/20/2020	0.9	Update analysis of litigation Claim detail and asserted case number detail for PrimeClerk review
DiNatale, Trevor	5/20/2020	1.3	Analyze Claims typed as "Human Resources" to categorize for entry into ACR OR recategorize for ADR
Erlach, Nicole	5/20/2020	0.8	Analyze litigation proofs of claim to reconcile with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/20/2020	1.3	Analyze litigation proofs of claim to extract claim information to merge with the master litigation data for Commonwealth agencies
Erlach, Nicole	5/20/2020	1.6	Analyze litigation proofs of claim to reconcile asserted case numbers with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/20/2020	1.8	Prepare master list of litigation claims with asserted case numbers to be reviewed by Commonwealth agencies
Erlach, Nicole	5/20/2020	1.9	Review litigation proofs of claim to identify asserted case numbers for the master litigation data file to send to Commonwealth agencies
Harmon, Kara	5/20/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/20/2020	1.5	Analyze 26 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/20/2020	1.4	Analyze pension claims to prepare comments for T. DiNatale related to updates for Claims asserting both pension and public employee liabilities
Harmon, Kara	5/20/2020	0.9	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/20/2020	0.8	Analyze Claims from T. DiNatale related to asserted contracts to prepare next steps for Claims reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/20/2020	0.5	Analyze workbook for weekly Claims triage to prepare comments for T. DiNatale related to updates for waterfall reporting
Harmon, Kara	5/20/2020	1.6	Analyze updated public employee Claims file from R. Carter to prepare consolidated report of Claims ready for ACR
Harmon, Kara	5/20/2020	0.3	Prepare follow up with B. Wadzita related to docket responses for omnibus objections
Harmon, Kara	5/20/2020	0.2	Analyze Claim for creditor asserting personal loan from Commonwealth to prepare follow up on potential no liability objection with Proskauer
Harmon, Kara	5/20/2020	0.4	Analyze Claim for creditor requesting claim cancellation to prepare follow up on potential no liability objection with Proskauer
Harmon, Kara	5/20/2020	0.6	Analyze Claim reconciliation questions for Public Employee Claims from E. McNulty to provide feedback for categorization into ACR process
McNulty, Emmett	5/20/2020	1.6	Review claim reconciliation workbooks for population of 5 AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/20/2020	2.3	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/20/2020	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/20/2020	1.1	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/20/2020	2.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Wadzita, Brent	5/20/2020	0.9	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/20/2020	1.6	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/20/2020	1.8	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/20/2020	2.3	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/20/2020	2.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/20/2020	1.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	5/20/2020	1.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/20/2020	2.3	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Wirtz, Paul	5/20/2020	2.2	Continue analysis of litigation Claims to prepare summary of asserted case numbers for A&M and Proskauer review
Zeiss, Mark	5/20/2020	1.2	Review Prime Clerk docket responses for claimants on Deficient Omnibus Exhibits for proper reconciliation
Zeiss, Mark	5/20/2020	1.3	Revise July Deficient Omnibus Exhibit removing claimants whose mailings were undeliverable per Proskauer
Zeiss, Mark	5/20/2020	1.1	Review UCC mailing scans received from claimants on Deficient Omnibus Exhibits in order to determine proper reconciliation
Zeiss, Mark	5/20/2020	0.9	Revise July Bondholder Omnibus Exhibit per Proskauer comments on reasons for objections
Zeiss, Mark	5/20/2020	0.8	Prepare memo for Proskauer re: undeliverable mail data from Prime Clerk for all relevant Omnibus Exhibits
Zeiss, Mark	5/20/2020	0.6	Prepare memo for Proskauer re: bond CUSIP objection reason, prior research
Zeiss, Mark	5/20/2020	0.1	Prepare memo for Prime Clerk for undeliverable mailings per Proskauer comments
Zeiss, Mark	5/20/2020	0.3	Prepare translation request workbook for Prime Clerk per second round of July Bondholder Omnibus Exhibits
Zeiss, Mark	5/20/2020	1.8	Review Prime Clerk mailing responses for claimants on Deficient Omnibus Exhibits for proper reconciliation
Carter, Richard	5/21/2020	0.6	Prepare updated master claim reconciliation tracker spreadsheet to include additional claims reviewed.
Carter, Richard	5/21/2020	1.8	Prepare/send emails for 3 claims requiring additional reconciliation information from the claimants.
Carter, Richard	5/21/2020	2.1	Prepare/send emails for 6 claims requiring additional reconciliation information from the claimants.
Carter, Richard	5/21/2020	2.9	Review/document 24 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/21/2020	2.2	Review proactive outreach responses returned by claimants to determine next steps for reconciliation of Puerto Rico - Claims Administration and Objections
Collier, Laura	5/21/2020	1.9	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/21/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	5/21/2020	1.7	Analyze litigation proofs of claim to reconcile asserted case numbers with litigation, judgement and payment data provided by the Department of Justice
Erlach, Nicole	5/21/2020	2.3	Review newly classified litigation proofs of claim to identify asserted case numbers for the master litigation data file to be reviewed by Commonwealth agencies
Erlach, Nicole	5/21/2020	1.4	Review newly classified litigation proofs of claim to identify asserted case numbers for reconciliation against litigation data provided by the Department of Justice
Harmon, Kara	5/21/2020	0.9	Continue analysis of litigation master Claims workbook to standardize case numbers for ease of transfer into ACR process
Harmon, Kara	5/21/2020	2.8	Continue preparation of miscellaneous Claims analysis for discussion with J. Herriman and Commonwealth related to next step for Claims
Harmon, Kara	5/21/2020	1.8	Analyze 27 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/21/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/21/2020	0.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/21/2020	0.5	Analyze asserted agencies from AP trade Claims to consolidate for transfer to Commonwealth for additional reconciliation
Harmon, Kara	5/21/2020	0.6	Review updated master litigation workbook provided by T. DiNatale to provide comments related to additional clean up for Commonwealth analysis
Harmon, Kara	5/21/2020	0.3	Analyze questions from E. Waters related to public employee Claims to prepare recommendations for next steps for reconciliation
Harmon, Kara	5/21/2020	1.2	Analyze 15 public employee Claims to capture asserted agency for ease of transfer into ACR process / confirm proper categorization of Claim
McNulty, Emmett	5/21/2020	3.1	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/21/2020	1.7	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/21/2020	2.7	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/21/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Waters, Erik	5/21/2020	1.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/21/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/21/2020	2.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Wirtz, Paul	5/21/2020	1.1	Continue analysis of litigation Claims to prepare summary of asserted case numbers for A&M and Proskauer review
Zeiss, Mark	5/21/2020	2.9	Review UCC mailing scans received from claimants on Deficient Omnibus Exhibits in order to determine proper reconciliation
Zeiss, Mark	5/21/2020	1.2	Prepare report for Proskauer detailing claimants without proper address, current status, next steps per Prime Clerk data
Carter, Richard	5/22/2020	0.6	Review claimant emails received to determine if additional information is required.
Carter, Richard	5/22/2020	1.3	Review additional claim reconciliation emails to determine additional information required.
Carter, Richard	5/22/2020	1.4	Prepare/send emails for 3 claims requiring additional reconciliation information from the claimants.
Carter, Richard	5/22/2020	0.2	Prepare an updated master claim reconciliation tracker spreadsheet to include the additional 9 claims reviewed.
Collier, Laura	5/22/2020	2.2	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/22/2020	1.4	Analyze litigation Claims to capture asserted litigation case numbers and agencies for transfer to Commonwealth for further reconciliation
Collier, Laura	5/22/2020	1.4	Update master workbook of supplemental outreach responses to latest register waterfalls
Collier, Laura	5/22/2020	1.9	Analyze Claims with supplemental outreach responses to determine proper categorization for Claims / prepare for further reconciliation OR transfer into ACR
Collier, Laura	5/22/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/22/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	5/22/2020	1.3	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/22/2020	0.4	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/22/2020	1.4	Analyze 29 public employee Claims to capture asserted agency for ease of transfer into ACR process and confirm proper categorization of Claim
Harmon, Kara	5/22/2020	1.1	Analyze 13 public employee Claims to capture asserted agency for ease of transfer into ACR process / confirm proper categorization of Claim
Harmon, Kara	5/22/2020	0.8	Continue preparation of miscellaneous Claims analysis for discussion with J. Herriman and Commonwealth related to next step for Claims
Harmon, Kara	5/22/2020	0.5	Analyze new supplemental data received from creditor reach out to determine if enough detail is provided for Commonwealth review
Harmon, Kara	5/22/2020	0.7	Analyze waterfall analysis to highlight Claims needing further reconciliation / resolution to enter into ADR/ACR process
Harmon, Kara	5/22/2020	0.6	Review additional undeliverable mailings received from Prime Clerk to remove Claims from proposed July omnibus objections
McNulty, Emmett	5/22/2020	2.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/22/2020	1.1	Review AP claims reconciliation workbooks for population of 11 AP claims
Waters, Erik	5/22/2020	2.1	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/22/2020	2.3	Analyze litigation Claims to prepare analysis of asserted Claims by case and agency for further reconciliation by Commonwealth
Waters, Erik	5/22/2020	2.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/22/2020	1.2	Review Proskauer March Omnibus Exhibit confer notes for claimants, marking related claims as necessary for ACR, ADR next steps
Zeiss, Mark	5/22/2020	0.4	Prepare memo for Proskauer re: claimant response, response documents, ACR determination
Zeiss, Mark	5/22/2020	1.4	Draft report of undeliverable mail for April, June Omnibus exhibits per Prime Clerk data
Zeiss, Mark	5/22/2020	0.8	Review Prime Clerk docket responses for claimants on Deficient Omnibus Exhibits for proper reconciliation
Zeiss, Mark	5/22/2020	1.1	Draft July non-bondholder Omnibus Exhibits for Spanish translations
Zeiss, Mark	5/22/2020	0.9	Review July non-bondholder Omnibus Exhibits for Spanish translations

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
McNulty, Emmett	5/23/2020	1.1	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
McNulty, Emmett	5/23/2020	1.7	Review claim reconciliation workbooks for AP claims being sent to Commonwealth for final reconciliation
McNulty, Emmett	5/23/2020	1.4	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Herriman, Jay	5/24/2020	0.4	Review claims waterfall report in prep of sending to AAFAF and counsel
Herriman, Jay	5/24/2020	0.3	Review weekly workstream tracker for status of claims reconciliation
Hertzberg, Julie	5/24/2020	0.2	Review weekly workstream update
Harmon, Kara	5/25/2020	0.4	Analyze income tax and public employee Claims from E. Waters to provide recommendations for next steps for reconciliation
McNulty, Emmett	5/25/2020	1.3	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Carter, Richard	5/26/2020	1.9	Review list of miscellaneous claims in order to determine if English translation requests are required to determine full basis of claim.
Carter, Richard	5/26/2020	0.9	Prepare/send correspondence to Prime Clerk requesting translations of support in claims in order to determine next steps in reconciliation.
Carter, Richard	5/26/2020	1.2	Review/prepare correspondence to Commonwealth/Claimant to request additional information regarding reconciliation.
Carter, Richard	5/26/2020	1.3	Prepare/send correspondence to internal team for reclassification of certain claims based on review of support.
Collier, Laura	5/26/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/26/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/26/2020	2.4	Reconcile waterfalls of tax claims from master file to most recent register to identify any potential anomalies
DiNatale, Trevor	5/26/2020	1.6	Update HR Claim reconciliation detail for proper categorization for ACR process
DiNatale, Trevor	5/26/2020	1.1	Perform analysis on asserted agency detail to ensure standardization across ACR process
Erlach, Nicole	5/26/2020	1.6	Analyze newly classified litigation claims to identify asserted case numbers to be merged with the master litigation file for Commonwealth agencies

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	5/26/2020	1.3	Review newly identified litigation claims to ensure proper claim classification for further reconciliation
Erlach, Nicole	5/26/2020	0.9	Analyze litigation claims to be reconciled with litigation, judgement and payment data provided by the Department of Justice
Harmon, Kara	5/26/2020	2.3	Continue analysis of miscellaneous Claims to categorize for Commonwealth review in order to determine next steps for reconciliation
Harmon, Kara	5/26/2020	0.4	Prepare workbook of asserted unclaimed property Claims for review by R. Colon
Harmon, Kara	5/26/2020	1.2	Prepare analysis of unresolved income tax refunds / credits for ACR process and Commonwealth review
Harmon, Kara	5/26/2020	3.2	Continue analysis of miscellaneous Claims to categorize for Commonwealth review in order to determine next steps for reconciliation
Harmon, Kara	5/26/2020	1.6	Continue analysis of miscellaneous Claims to categorize for Commonwealth review in order to determine next steps for reconciliation
McNulty, Emmett	5/26/2020	2.1	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/26/2020	0.8	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
McNulty, Emmett	5/26/2020	3.1	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/26/2020	2.9	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/26/2020	1.4	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
Wadzita, Brent	5/26/2020	2.7	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/26/2020	2.4	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/26/2020	1.9	Analyze weekly claims register to capture claim changes and review newly filed claims
Wadzita, Brent	5/26/2020	2.2	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/26/2020	2.3	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Waters, Erik	5/26/2020	1.1	Analyze claims categorized as "Accounts Payable" to capture asserted agency for transfer to Commonwealth for further reconciliation
Zeiss, Mark	5/26/2020	1.2	Revise July Bondholder Omnibus Exhibits for Spanish language exhibits
Zeiss, Mark	5/26/2020	0.7	Revise July No Liability Omnibus Exhibits removing claims as indicated by Proskauer
Carter, Richard	5/27/2020	1.9	Review/prepare correspondence to Commonwealth/Claimant to request additional information regarding 3 claim reconciliations.
Carter, Richard	5/27/2020	1.2	Update master claim reconciliation tracker based on recent reviews.
Carter, Richard	5/27/2020	0.9	Review/document 5 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/27/2020	0.2	Update claim in the claims management system based on reconciliation information provided by the Commonwealth.
Collier, Laura	5/27/2020	2.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/27/2020	3.1	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/27/2020	1.8	Review newly classified litigation claim detail to determine proper asserted case detail for reconciliation process
DiNatale, Trevor	5/27/2020	2.1	Analyze HR Claim mailing response detail to determine proper reconciliation for the ACR process
Erlach, Nicole	5/27/2020	1.1	Prepare list of newly identified litigation claims to be merged with master litigation data for review by Commonwealth agencies
Harmon, Kara	5/27/2020	1.7	Analyze 21 supplemental mailing responses to categorize Claims for further reconciliation - capturing asserted agency and litigation case numbers, as applicable
Harmon, Kara	5/27/2020	0.8	Begin analysis of prepared claims reconciliation workbooks by agency to ensure all Claims with supporting documents are ready to be sent to Commonwealth
Harmon, Kara	5/27/2020	1.6	Analyze new supplemental mailing responses to categorize Claims for ACR or ADR process
Harmon, Kara	5/27/2020	1.2	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/27/2020	0.3	Analyze savings note Claims from E. Waters to reclassify and incorporate in miscellaneous Claims workbook for review with Proskauer

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/27/2020	1.8	Prepare claims reconciliation workbooks to track asserted trade claims at an invoice level using historical disbursement files and open AP provided by the Commonwealth
Harmon, Kara	5/27/2020	0.6	Analyze 13 public employee Claims to capture asserted agency for ease of transfer into ACR process / confirm proper categorization of Claim
Harmon, Kara	5/27/2020	0.4	Prepare updated master accounts payable Claims tracker to highlight additional Claims sent back to creditors related to requests for copies of invoices and contracts for Commonwealth review
Harmon, Kara	5/27/2020	0.5	Analyze questions from E. Waters related to Go notes and Claims filed by public employees to prepare recommendations for next steps for reconciliation
Herriman, Jay	5/27/2020	1.3	Review of tax and miscellaneous claims analysis in prep of call related to same
McNulty, Emmett	5/27/2020	2.1	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/27/2020	1.9	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/27/2020	1.7	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/27/2020	1.6	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/27/2020	1.9	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	3.2	Analyze AP trade vendor claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	2.4	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	1.4	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/27/2020	2.2	Analyze AP building contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/27/2020	2.6	Analyzing litigation claims including bifurcating claims between asserted agencies
Waters, Erik	5/27/2020	2.7	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	5/27/2020	1.7	Review bondholder claims with brokerage statements determining objection basis based on individual CUSIPs listed
Zeiss, Mark	5/27/2020	0.1	Review Prime Clerk claimant address updates for remaining claimants with no proper address, disposition, next steps
Zeiss, Mark	5/27/2020	0.7	Review noteholder claims for savings notes for proper reconciliation of claims
Zeiss, Mark	5/27/2020	0.9	Prepare review files for July Non-Bondholder Omnibus Exhibits for approval for filing
Zeiss, Mark	5/27/2020	1.2	Review Prime Clerk weekly mailing response file for claimant responses on Deficient Omnibus Exhibits for next reconciliation steps including ACR, ADR
Zeiss, Mark	5/27/2020	1.9	Review Proskauer meet and confer notes for claimant responses on Deficient Omnibus Exhibits for next reconciliation steps including ACR, ADR
Zeiss, Mark	5/27/2020	1.1	Prepare review files for July Bondholder Omnibus Exhibits for approval for filing
Carter, Richard	5/28/2020	2.9	Review/document 18 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Collier, Laura	5/28/2020	3.2	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/28/2020	2.8	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/28/2020	2.4	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
DiNatale, Trevor	5/28/2020	2.3	Prepare updated waterfall analysis to highlight claims progress and outstanding claims by claim type
Harmon, Kara	5/28/2020	0.1	Analyze asserted Union Claim to prepare outreach with Proskauer to confirm inclusion in ACR process
Harmon, Kara	5/28/2020	0.5	Analyze three new Claims asserting GDB saving notes for inclusion in miscellaneous Claims analysis
Harmon, Kara	5/28/2020	1.1	Analyze public employee Claim from R. Carter to provide guidance for ACR categorization
Harmon, Kara	5/28/2020	0.3	Prepare updated list of asserted agencies for Commonwealth review to determine if included in Title III proceedings
Harmon, Kara	5/28/2020	0.9	Prepare additional Claims for inclusion in master workbook of miscellaneous Claims for review with Proskauer re: discussion on next steps for resolution
Harmon, Kara	5/28/2020	0.1	Analyze Claims from AEELA to prepare workbook for review with Proskauer

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/28/2020	0.4	Prepare comments to register changes for B. Wadzita and E. McNulty related to AP Claims reconciliation
Harmon, Kara	5/28/2020	0.6	Analyze additional questions from E. Waters related to HR claims review to categorize Claims for ADR and ACR process
Harmon, Kara	5/28/2020	0.7	Analyze listing of new asserted agencies from L. Collier to provide comments for agencies on master list in order to bifurcate between Title III and Non-Title III agencies
Harmon, Kara	5/28/2020	1.4	Prepare analysis of claims with varying asserted amounts to be updated based upon supplemental outreach to send to Prime Clerk
Harmon, Kara	5/28/2020	1.2	Analyze 39 asserted employee Claims to categorize for ACR process and capture asserted agency for ease of transfer to ERS
Harmon, Kara	5/28/2020	0.2	Analyze AP Claim from E. Waters to determine if proper documentation was provided in order to prepare claims reconciliation workbook for Commonwealth review
McNulty, Emmett	5/28/2020	1.3	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
Wadzita, Brent	5/28/2020	1.9	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.7	Analyze AP trade vendor claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.6	Analyze AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.4	Analyze AP trade claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/28/2020	2.1	Analyze AP lease claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/28/2020	1.9	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/28/2020	1.8	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Waters, Erik	5/28/2020	1.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/28/2020	0.9	Review Prime Clerk docket response file for claimant responses on Deficient Omnibus Exhibits for next reconciliation steps including ACR, ADR

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Zeiss, Mark	5/28/2020	1.2	Review bondholder claims with brokerage statements determining objection basis based on individual CUSIPs listed
Carter, Richard	5/29/2020	1.1	Review/document 8 HR-related claims to confirm Waterfall categorization/agency asserted prior to moving to administrative claim reconciliation process.
Carter, Richard	5/29/2020	0.2	Review 3 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/29/2020	0.4	Review 4 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/29/2020	0.3	Update master claims reconciliation spreadsheet based on emails sent to Commonwealth requesting additional information.
Carter, Richard	5/29/2020	0.8	Review 6 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/29/2020	1.3	Review/prepare correspondences for claimants requesting additional information related to claims.
Collier, Laura	5/29/2020	1.6	Analyze supplemental outreach responses to determine next steps for HR claims
Collier, Laura	5/29/2020	2.9	Review proactive outreach responses returned by claimants to determine next steps for reconciliation
Collier, Laura	5/29/2020	0.9	Analyze supplemental outreach responses to determine next steps for HR claims
DiNatale, Trevor	5/29/2020	1.1	Prepare population of pension/retirement Claim detail for proper ACR categorization workstream
DiNatale, Trevor	5/29/2020	1.8	Analyze pension/retirement Claims to determine proper categorization for ACR process
DiNatale, Trevor	5/29/2020	2.4	Review pension/retirement Claims to determine proper categorization for ACR process
Erlach, Nicole	5/29/2020	0.9	Review asserted pension claims to ensure proper claim classification for the ACR process
Harmon, Kara	5/29/2020	1.9	Prepare final miscellaneous Claims analysis to send to Proskauer for discussion related to next steps for reconciliation
Harmon, Kara	5/29/2020	0.5	Prepare weekly workstream report for distribution to Proskauer and the Commonwealth
Harmon, Kara	5/29/2020	0.7	Prepare 10 emails related to additional information received from vendors for AP Claims to send to Commonwealth agencies for further reconciliation
Harmon, Kara	5/29/2020	0.8	Analyze pension Claims to prepare comments for transfer into ACR / prepare for upcoming ACR pension mailing

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Harmon, Kara	5/29/2020	1.2	Continue analysis of Pension Claims to prepare for upcoming ACR pension Claims mailing
Harmon, Kara	5/29/2020	0.9	Analyze 17 asserted employee Claims to categorize for ACR process and capture asserted agency for ease of transfer to ERS
McNulty, Emmett	5/29/2020	2.1	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
McNulty, Emmett	5/29/2020	1.8	Analyze invoice and contract details for AP Claims with insufficient support to prepare Creditor outreach to obtain details needed to complete claims reconciliation
McNulty, Emmett	5/29/2020	1.4	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/29/2020	2.7	Analyze AP contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/29/2020	2.1	Analyze AP building contract claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Wadzita, Brent	5/29/2020	1.6	Analyze AP trade vendor claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Waters, Erik	5/29/2020	2.6	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Zeiss, Mark	5/29/2020	1.2	Prepare report of June Omnibus Exhibit responses for non-deficient claims noting nature of response, deficient claims for ADR, ACR processing
Zeiss, Mark	5/29/2020	0.9	Prepare report of April Omnibus Exhibit responses for non-deficient claims noting nature of response, deficient claims for ADR, ACR processing
Zeiss, Mark	5/29/2020	2.2	Review claimant responses for claims on Deficient Omnis for June, April for reconciliation for determination for ACR, ADR or other steps required
Carter, Richard	5/30/2020	0.1	Review 2 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Carter, Richard	5/30/2020	0.2	Review 5 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Collier, Laura	5/30/2020	0.3	Analyze supplemental outreach mailings to review additional data provided by Claimants in order to categorize Claims for ADR or ACR process
Erlach, Nicole	5/30/2020	1.2	Analyze asserted retirement claim supporting documentation to confirm proper claim categorization for ACR

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Claims Administration and Objections

Professional	Date	Hours	Activity
Erlach, Nicole	5/30/2020	1.4	Analyze asserted pension claims to ensure proper claim categorization for the ACR process
Erlach, Nicole	5/30/2020	1.1	Review asserted pension claims to ensure proper claim classification for the ACR process
Herriman, Jay	5/30/2020	0.4	Review workstream update presentation prior to sending to AAFAF and counsel
Herriman, Jay	5/30/2020	0.8	Review updated claims waterfall analysis prior to sending to AAFAF and counsel
Hertzberg, Julie	5/30/2020	0.2	Review weekly workstream update
McNulty, Emmett	5/30/2020	2.9	Review claim reconciliation workbook for creditor AP claim to be sent to Commonwealth for final reconciliation
Waters, Erik	5/30/2020	2.3	Analyze Claims typed as "HR" to confirm proper categorization / capture asserted agency for ease of transfer into ACR process
Carter, Richard	5/31/2020	0.3	Review 2 HR-related claims in order to confirm that the basis asserted is only pension/retirement. in order to include in proposed pension Claim mailing
Harmon, Kara	5/31/2020	3.2	Analyze 54 asserted pension Claims to prepare for creditor outreach related to ACR process
Zeiss, Mark	5/31/2020	0.8	Review status of claim on adjourned March Omnibus Deficient Exhibits per claimants notice of withdrawal, Prime Clerk status
Subtotal		6,082.7	

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Grussing, Bernice	2/2/2020	0.9	Prepare December CPR in PR fee app draft
Grussing, Bernice	2/2/2020	0.3	Finalize CPR December Fee App Draft
Herriman, Jay	2/3/2020	1.1	Review draft fee invoice for December 2019.
Grussing, Bernice	2/25/2020	0.7	Prepare draft of January Fee App
Herriman, Jay	2/25/2020	1.1	Review draft January fee invoice and associated exhibits
Grussing, Bernice	2/28/2020	1.6	Prepare draft of Interim Fee App for Oct 2019 - Jan 2020
Herriman, Jay	2/28/2020	1.6	Review first draft of Interim fee app for periods Oct 2019 - Jan 2020
Herriman, Jay	2/28/2020	0.3	Review final draft of January fee invoice and send for noticing
Zeiss, Mark	3/2/2020	2.1	Prepare record of hours, work stream effort per debtor for interim fee application

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Fee Applications

Professional	Date	Hours	Activity
Zeiss, Mark	3/4/2020	1.3	Prepare report of Omnibus Exhibits over the fee app period with counts, dollar amounts
Herriman, Jay	3/5/2020	0.6	Review draft of the Fifth interim fee application and associated declarations / notices
Zeiss, Mark	3/5/2020	0.4	Revise workstream metrics for fee application by debtor per comments
Herriman, Jay	3/8/2020	1.9	Update fifth interim fee application with descriptions of workstreams and hours.
Herriman, Jay	3/10/2020	0.9	Incorporate comments from J. Hertzberg into draft interim fee application
Herriman, Jay	3/11/2020	0.6	Finalize Fifth Interim fee app
Grussing, Bernice	4/9/2020	1.1	Preparation of Feb Fee App Draft
Corbett, Natalie	5/14/2020	1.3	Prepare March fee apps.
Zeiss, Mark	5/14/2020	0.6	Review of examiner comments for administration, block-billed time entries
Herriman, Jay	5/24/2020	0.3	Review final March fee application
Subtotal		18.7	

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/3/2020	0.3	Participate in discussion with J. Herriman, K. Harmon, and J. Berman related to outreach letters and deficient claim objections
Harmon, Kara	2/3/2020	0.4	Participate in discussion with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to deficient claim objections and objection responses
Herriman, Jay	2/3/2020	1.2	Call with J. Hertzberg and J. Herriman re: discuss next round of claim objections and general status of AP and litigation related claims reconciliation
Herriman, Jay	2/3/2020	0.3	Participate in discussion with J. Herriman, K. Harmon, and J. Berman related to outreach letters and deficient claim objections
Herriman, Jay	2/3/2020	0.4	Participate in discussion with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to deficient claim objections and objection responses
Hertzberg, Julie	2/3/2020	1.2	Call with J. Hertzberg and J. Herriman re: discuss next round of claim objections and general status of AP and litigation related claims reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Zeiss, Mark	2/3/2020	0.4	Participate in discussion with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to deficient claim objections and objection responses
Carter, Richard	2/4/2020	0.2	Teleconference with H. Vicenty, K. Harmon re: request for claim reconciliation documentation.
Carter, Richard	2/4/2020	0.4	Conference with T. DiNatalie re: claim reconciliation workbook review.
DiNatale, Trevor	2/4/2020	0.4	Conference w/ R. Carter re: claim reconciliation workbook review
Harmon, Kara	2/4/2020	0.2	Teleconference with H. Vicenty, R. Carter re: request for claim reconciliation documentation.
Harmon, Kara	2/4/2020	0.3	Participate in conference call with J. Herriman related to creditors asserting claims with no contact information
Harmon, Kara	2/4/2020	0.4	Meeting with J. Koncar regarding review of filed governmental, legal, tax, and treasury claims and supporting documentation.
Harmon, Kara	2/4/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and J. Berman related to claims with no addresses, upcoming omnibus objections and solicitation
Herriman, Jay	2/4/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and J. Berman related to claims with no addresses, upcoming omnibus objections and solicitation
Herriman, Jay	2/4/2020	0.3	Participate in conference call with J. Herriman related to creditors asserting claims with no contact information
Hertzberg, Julie	2/4/2020	0.3	Participate in conference call with J. Herriman related to creditors asserting claims with no contact information
Koncar, John	2/4/2020	0.4	Meeting with K. Harmon regarding review of filed governmental, legal, tax, and treasury claims and supporting documentation.
Zeiss, Mark	2/4/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and J. Berman related to claims with no addresses, upcoming omnibus objections and solicitation
Harmon, Kara	2/5/2020	0.3	Meeting with J. Koncar re: status updates and planning for the proactive outreach response review workstream and discussion of filed treasury claims.
Koncar, John	2/5/2020	0.3	Meeting with K. Harmon re: status updates and planning for the proactive outreach response review workstream and discussion of filed treasury claims.
Collier, Laura	2/6/2020	0.6	Meeting with K. Harmon and J. Koncar regarding review of HR proactive outreach response forms returned by claimants.
Collier, Laura	2/6/2020	0.6	Meeting with K. Harmon and J. Koncar re: discussion of claim questions identified in the review of HR proactive outreach response forms returned by claimants.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	2/6/2020	0.6	Meeting with K. Harmon and L. Collier re: discussion of claim questions identified in the review of HR proactive outreach response forms returned by claimants.
Harmon, Kara	2/6/2020	0.6	Meeting with J. Koncar and L. Collier regarding review of HR proactive outreach response forms returned by claimants.
Koncar, John	2/6/2020	0.6	Meeting with K. Harmon and L. Collier re: discussion of claim questions identified in the review of HR proactive outreach response forms returned by claimants.
Koncar, John	2/6/2020	0.6	Meeting with K. Harmon and L. Collier regarding review of HR proactive outreach response forms returned by claimants.
Herriman, Jay	2/7/2020	0.8	Participate in discussion with J. Herriman, L. Stafford, and P. Fishkind related to deficient, bond, duplicate and amended claim objections
Collier, Laura	2/10/2020	0.4	Meeting with J. Koncar re: discussion of claims included in the review of HR proactive outreach response forms returned by claimants.
Koncar, John	2/10/2020	0.4	Meeting with L. Collier re: discussion of claims included in the review of HR proactive outreach response forms returned by claimants.
Harmon, Kara	2/11/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to Claims adjourned from the December and January omnibus hearings
Harmon, Kara	2/11/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper Clerk related to omnibus objections and deficient claim mailings
Herriman, Jay	2/11/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper Clerk related to omnibus objections and deficient claim mailings
Herriman, Jay	2/11/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to Claims adjourned from the December and January omnibus hearings
Zeiss, Mark	2/11/2020	0.9	Proskauer call re: December, January prior adjourned claims reconciliation status per responses
Harmon, Kara	2/12/2020	0.4	Participate in conference call with J. Herriman, K. Harmon, and J. Rodriguez related to Title III AP Claims reconciliation progress by Commonwealth agencies
Herriman, Jay	2/12/2020	0.4	Participate in conference call with J. Herriman, K. Harmon, and J. Rodriguez related to Title III AP Claims reconciliation progress by Commonwealth agencies
Herriman, Jay	2/13/2020	0.9	Call with J. Herriman & J. Hertzberg re: review draft unsecured claims analysis
Herriman, Jay	2/13/2020	0.6	Call with J. Herriman, J. Hertzberg, B. Rosen and L. Stafford re: discuss creation of unsecured claims analysis

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Hertzberg, Julie	2/13/2020	0.9	Call with J. Herriman & J. Hertzberg re: review draft unsecured claims analysis
Hertzberg, Julie	2/13/2020	0.6	Call with J. Herriman, J. Hertzberg, B. Rosen and L. Stafford re: discuss creation of unsecured claims analysis
Herriman, Jay	2/17/2020	0.4	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review unsecured claims analysis
Hertzberg, Julie	2/17/2020	0.4	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review unsecured claims analysis
Harmon, Kara	2/18/2020	0.5	Participate in conference call with J. Herriman, K. Harmon, J. Rodriguez, and G. Rodriguez related to AP Claims reconciliation progress
Herriman, Jay	2/18/2020	0.5	Participate in conference call with J. Herriman, K. Harmon, J. Rodriguez, and G. Rodriguez related to AP Claims reconciliation progress
Collier, Laura	2/19/2020	0.1	Internal A&M status call to discuss progress of workstreams and any respective updates
Collier, Laura	2/19/2020	0.3	Call with K. Harmon to discuss questions based on review of outreach response forms.
Harmon, Kara	2/20/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to undeliverable mailings
Harmon, Kara	2/20/2020	0.6	Participate in conference call with J. Herriman and K. Harmon related to upcoming workstreams for Claims reconciliation and resolution
Harmon, Kara	2/20/2020	0.3	Participate in conference call with creditor related to response for deficient omnibus objection
Herriman, Jay	2/20/2020	0.6	Participate in conference call with J. Herriman and K. Harmon related to upcoming workstreams for Claims reconciliation and resolution
Herriman, Jay	2/20/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford, OMM and AAFAF re: review of claims reconciliation progress and open items
Herriman, Jay	2/20/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to undeliverable mailings
Hertzberg, Julie	2/20/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford, OMM and AAFAF re: review of claims reconciliation progress and open items
Zeiss, Mark	2/20/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to undeliverable mailings
Harmon, Kara	2/21/2020	1.0	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenberg related to upcoming omnibus objections and litigation claims reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	2/21/2020	1.0	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenberg related to upcoming omnibus objections and litigation claims reconciliation
Zeiss, Mark	2/21/2020	1.0	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenberg related to upcoming omnibus objections and litigation claims reconciliation
Collier, Laura	2/24/2020	0.2	Internal A&M meeting with team
Collier, Laura	2/24/2020	0.2	Meeting with K. Harmon re: discussion of tax refund claims and respective workstream.
Erlach, Nicole	2/24/2020	0.4	Meeting with K. Harmon related to duplicate claim objections
Erlach, Nicole	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon, and P. Wirtz related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review
Harmon, Kara	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon, N. Erlach, and P. Wirtz related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review
Harmon, Kara	2/24/2020	0.2	Meeting with L. Collier re: discussion of tax refund claims and respective workstream.
Harmon, Kara	2/24/2020	0.2	Meeting with M. Zeiss, J. Herriman, and K. Harmon related to case status and upcoming workstreams
Harmon, Kara	2/24/2020	0.4	Meeting with N. Erlach and K. Harmon related to duplicate claim objections
Herriman, Jay	2/24/2020	1.1	Call with J. Herriman and J. Hertzberg re: review of unliquidated litigation workstream, status of claims for April objection and treatment of GO bonds
Herriman, Jay	2/24/2020	0.2	Meeting with M. Zeiss, J. Herriman, and K. Harmon related to case status and upcoming workstreams
Herriman, Jay	2/24/2020	0.4	Meeting with N. Erlach and K. Harmon related to duplicate claim objections
Herriman, Jay	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon, N. Erlach, and P. Wirtz related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review
Hertzberg, Julie	2/24/2020	1.1	Call with J. Herriman and J. Hertzberg re: review of unliquidated litigation workstream, status of claims for April objection and treatment of GO bonds
Koncar, John	2/24/2020	0.6	Participate in meeting with J. Koncar and E. McNulty regarding analysis of HR claims for the ACR process
Wadzita, Brent	2/24/2020	0.6	Participate in meeting with J. Koncar and E. McNulty regarding analysis of HR claims for the ACR process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Wirtz, Paul	2/24/2020	0.9	Meeting with J. Herriman, K. Harmon and N. Erlach related to litigation claims to be sent to asserted agencies and corresponding preparation of documents for review
Zeiss, Mark	2/24/2020	0.2	Meeting with M. Zeiss, J. Herriman, and K. Harmon related to case status and upcoming workstreams
Harmon, Kara	2/25/2020	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman, and C. Schepper related to adjourned claims from omnibus objection and unsolicited claim mailing responses
Herriman, Jay	2/25/2020	0.2	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, J. Berman, and C. Schepper related to adjourned claims from omnibus objection and unsolicited claim mailing responses
Zeiss, Mark	2/25/2020	0.3	Prime Clerk meeting
Herriman, Jay	2/27/2020	0.4	Call with M. Zeiss, J. Herriman, L. Stafford & A. Bloch re: review materials from Prime Clerk related to undeliverable mail and final filing versions of Omni Exhibits for filing
Zeiss, Mark	2/27/2020	0.4	Call with M. Zeiss, J. Herriman, L. Stafford & A. Bloch re: review materials from Prime Clerk related to undeliverable mail and final filing versions of Omni Exhibits for filing
Harmon, Kara	2/28/2020	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenburg related to proposed omnibus objections for accounts payable Claims, adjourned Claims from omnibus objections and upcoming omnibus hearing.
Herriman, Jay	2/28/2020	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenburg related to proposed omnibus objections for accounts payable Claims, adjourned Claims from omnibus objections and upcoming omnibus hearing
Zeiss, Mark	2/28/2020	0.6	Conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and J. Greenburg related to proposed omnibus objections for accounts payable Claims, adjourned Claims from omnibus objections and upcoming omnibus hearing
Herriman, Jay	3/3/2020	0.6	Call with L. Stafford, S. Uhland & M. Kremer re: review of outstanding GDB claims
Herriman, Jay	3/3/2020	1.8	Meet with the Department of Health and AAFAF to review status of accounts payable claims reconciliation
Herriman, Jay	3/3/2020	1.3	Meet with the Department of Education and AAFAF to review status of accounts payable claims reconciliation
Herriman, Jay	3/3/2020	0.4	Review claims asserting stale invoices, prepare and send email to H. Bauer re: statute of limitations
Herriman, Jay	3/4/2020	8.6	Attend Omnibus Hearing
Herriman, Jay	3/5/2020	1.7	Attend Omnibus Hearing

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/6/2020	0.4	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to final exhibits for the April omnibus hearing, proposed objections for June, and objection responses for deficient claims
Herriman, Jay	3/6/2020	0.4	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to final exhibits for the April omnibus hearing, proposed objections for June, and objection responses for deficient claims.
Zeiss, Mark	3/6/2020	0.4	Participate in conference call with M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to final exhibits for the April omnibus hearing, proposed objections for June, and objection responses for deficient claims
Harmon, Kara	3/9/2020	0.6	Conference call with M. Zeiss, J. Herriman, and K. Harmon related to omnibus objections responses and reporting for ADR and ACR
Harmon, Kara	3/9/2020	0.3	Conference call with J. Herriman and K. Harmon related to workstream planning and claim objections
Herriman, Jay	3/9/2020	0.6	Conference call with M. Zeiss, J. Herriman, and K. Harmon related to omnibus objections responses and reporting for ADR and ACR
Herriman, Jay	3/9/2020	0.3	Conference call with J. Herriman and K. Harmon related to workstream planning and claim objections
Herriman, Jay	3/9/2020	1.1	Call with J. Hertzberg and J. Herriman re: review outcome of Omnibus hearing, solicitation process and remaining claims reconciliation
Hertzberg, Julie	3/9/2020	1.1	Call with J. Hertzberg and J. Herriman re: review outcome of Omnibus hearing, solicitation process and remaining claims reconciliation
Zeiss, Mark	3/9/2020	0.6	Conference call with M. Zeiss, J. Herriman, and K. Harmon related to omnibus objections responses and reporting for ADR and ACR
Erlach, Nicole	3/10/2020	0.3	Meeting with K. Harmon related to the preparation of weekly claims reports
Harmon, Kara	3/10/2020	0.3	Meeting with N. Erlach and K. Harmon related to the preparation of weekly claims reports
Harmon, Kara	3/10/2020	0.2	Conference call with J. Herriman, M. Zeiss, K. Harmon and C. Schepper related to orders for omnibus objections and ERS mailings for pension participants
Harmon, Kara	3/10/2020	0.4	Participate in meeting with B. Wadzita and E. McNulty regarding categorization of HR claims for the ACR process
Herriman, Jay	3/10/2020	0.9	Call with J. Hertzberg, J. Herriman, L. Stafford and B. Rosen re: review case status and discuss outstanding issues related to claims reconciliation

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	3/10/2020	0.2	Conference call with J. Herriman, M. Zeiss, K. Harmon and C. Schepper related to orders for omnibus objections and ERS mailings for pension participants
Hertzberg, Julie	3/10/2020	0.9	Call with J. Hertzberg, J. Herriman, L. Stafford and B. Rosen re: review case status and discuss outstanding issues related to claims reconciliation
McNulty, Emmett	3/10/2020	0.4	Participate in meeting with K. Harmon and B. Wadzita regarding categorization of HR claims for the ACR process
Wadzita, Brent	3/10/2020	0.4	Participate in meeting with K. Harmon and E. McNulty regarding categorization of HR claims for the ACR process
Harmon, Kara	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
Herriman, Jay	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
Herriman, Jay	3/13/2020	1.3	Call with J. Herriman and J. Hertzberg re: review open workstreams and discuss implementation of the ACR process
Hertzberg, Julie	3/13/2020	1.3	Call with J. Herriman and J. Hertzberg re: review open workstreams and discuss implementation of the ACR process
Hertzberg, Julie	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
Zeiss, Mark	3/13/2020	1.0	Participate in conference call with J. Hertzberg, M. Zeiss, J. Herriman, K. Harmon, L. Stafford, and J. Greenburg related to objection responses, ACR orders, and claims drafted for future objections
DiNatale, Trevor	3/16/2020	0.3	Participate in conference call with K. Harmon and J. Herriman related to claims analysis for uncategorized claims and preparation of claims reconciliation workbooks for accounts payable claims
Harmon, Kara	3/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to workbook of Claim details sent by the Department of Health
Harmon, Kara	3/16/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to discuss Claims not categorized for ADR or ACR to determine next steps for reconciliation
Harmon, Kara	3/16/2020	0.3	Participate in conference call with T. DiNatale and J. Herriman related to claims analysis for uncategorized claims and preparation of claims reconciliation workbooks for accounts payable claims

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	3/16/2020	0.2	Participate in conference call with H. Cruz related to Claims reconciliation workbook received from the Department of Health
Harmon, Kara	3/16/2020	0.3	Participate in conference call with P. Wirtz and K. Harmon to discuss litigation claims and administrative proceedings for ACR
Herriman, Jay	3/16/2020	0.9	Call with J. Herriman and J. Hertzberg re: discuss open litigation data requests and impact of court closures on bar dates
Herriman, Jay	3/16/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to discuss Claims not categorized for ADR or ACR to determine next steps for reconciliation
Herriman, Jay	3/16/2020	0.3	Participate in conference call with P. Wirtz and K. Harmon to discuss litigation claims and administrative proceedings for ACR
Herriman, Jay	3/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to workbook of Claim details sent by the Department of Health
Herriman, Jay	3/16/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to claims analysis for uncategorized claims and preparation of claims reconciliation workbooks for accounts payable claims
Hertzberg, Julie	3/16/2020	0.9	Call with J. Herriman and J. Hertzberg re: discuss open litigation data requests and impact of court closures on bar dates
Wirtz, Paul	3/16/2020	0.3	Participate in conference call with K. Harmon to discuss litigation claims and administrative proceedings for ACR
DiNatale, Trevor	3/17/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and T. DiNatale related to claims analysis for uncategorized Claims to determine next steps for reconciliation
DiNatale, Trevor	3/17/2020	0.2	Participate in conference call with K. Harmon regarding ACR process and employment claim reconciliation
DiNatale, Trevor	3/17/2020	0.5	Participate in conference call with E. McNulty regarding employment/HR claim reconciliation for ACR process
Harmon, Kara	3/17/2020	0.9	Participate in conference call with J. Hertzberg, J. Herriman, and K. Harmon related to ACR process and liquidation of litigation claims
Harmon, Kara	3/17/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and T. DiNatale related to claims analysis for uncategorized Claims to determine next steps for reconciliation
Harmon, Kara	3/17/2020	0.2	Participate in conference call with T. DiNatale regarding ACR process and employment claim reconciliation
Harmon, Kara	3/17/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to responses for supplemental outreach and upcoming omnibus hearings
Herriman, Jay	3/17/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to responses for supplemental outreach and upcoming omnibus hearings

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	3/17/2020	0.9	Participate in conference call with J. Hertzberg, J. Herriman, and K. Harmon related to ACR process and liquidation of litigation claims
Herriman, Jay	3/17/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and T. DiNatale related to claims analysis for uncategorized Claims to determine next steps for reconciliation
Hertzberg, Julie	3/17/2020	0.9	Participate in conference call with J. Hertzberg, J. Herriman, and K. Harmon related to ACR process and liquidation of litigation claims
McNulty, Emmett	3/17/2020	0.5	Participate in conference call with T. DiNatale regarding employment/HR claim reconciliation for ACR process
Zeiss, Mark	3/17/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to responses for supplemental outreach and upcoming omnibus hearings
DiNatale, Trevor	3/18/2020	0.2	Meeting with K. Harmon regarding analysis for uncategorized claims to determine next steps for reconciliation
Harmon, Kara	3/18/2020	0.2	Meeting with T. DiNatale regarding analysis for uncategorized claims to determine next steps for reconciliation
Harmon, Kara	3/18/2020	0.4	Participate in meeting with B. Wadzita and E. McNulty regarding analysis of HR claims for the ACR process
Herriman, Jay	3/18/2020	1.0	Call with L. Stafford re: status of ACR claims, sample ADR claims, Bond claim objections and status of remaining unreconciled claims
McNulty, Emmett	3/18/2020	0.4	Participate in meeting with K. Harmon and B. Wadzita regarding analysis of HR claims for the ACR process
Wadzita, Brent	3/18/2020	0.4	Participate in meeting with K. Harmon and E. McNulty regarding analysis of HR claims for the ACR process
Carter, Richard	3/19/2020	0.4	Participate in conference call with R. Carter and K. Harmon related to accounts payable Claims reconciliation
DiNatale, Trevor	3/19/2020	0.6	Meeting with K. Harmon regarding AP claim reconciliation process and updated waterfall report categories
Harmon, Kara	3/19/2020	0.6	Meeting with T. DiNatale regarding AP claim reconciliation process and updated waterfall report categories
Harmon, Kara	3/19/2020	0.4	Participate in conference call with R. Carter and K. Harmon related to accounts payable Claims reconciliation
Harmon, Kara	3/20/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and E. Carino related to deficient objection responses and Claims flagged for the ACR process
Herriman, Jay	3/20/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and E. Carino related to deficient objection responses and Claims flagged for the ACR process
Herriman, Jay	3/20/2020	0.7	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford and J. Elkoury re: review of ACR recommendations and PBA

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Hertzberg, Julie	3/20/2020	0.7	Call with J. Hertzberg, J. Herriman, B. Rosen, L. Stafford and J. Elkoury re: review of ACR recommendations and PBA
Zeiss, Mark	3/20/2020	0.9	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and E. Carino related to deficient objection responses and Claims flagged for the ACR process
Collier, Laura	3/23/2020	0.6	Conference call with L. Collier and K. Harmon related to satisfied tax refund Claims and related objections
Harmon, Kara	3/23/2020	0.4	Conference call with J. Herriman and K. Harmon related to case status, AP Claims reconciliation and litigation to be sent to asserted agencies
Harmon, Kara	3/23/2020	0.6	Conference call with L. Collier and K. Harmon related to satisfied tax refund Claims and related objections
Harmon, Kara	3/23/2020	0.6	Conference call with J. Herriman and K. Harmon to discuss case status, Claims reconciliation progress, and litigation workbooks for asserted agencies
Harmon, Kara	3/23/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for federal litigation claims
Herriman, Jay	3/23/2020	0.4	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for federal litigation claims
Herriman, Jay	3/23/2020	0.6	Conference call with J. Herriman and K. Harmon to discuss case status, Claims reconciliation progress, and litigation workbooks for asserted agencies
Herriman, Jay	3/23/2020	0.4	Conference call with J. Herriman and K. Harmon related to case status, AP Claims reconciliation and litigation to be sent to asserted agencies
Wirtz, Paul	3/23/2020	0.4	Participate in conference call with J. Herriman and K. Harmon to discuss next steps for federal litigation claims
Collier, Laura	3/24/2020	0.3	Conference call with J. Herriman, K. Harmon and L. Collier related to unsatisfied tax refund claims and objections
Harmon, Kara	3/24/2020	0.3	Conference call with J. Herriman, K. Harmon and L. Collier related to unsatisfied tax refund claims and objections
Harmon, Kara	3/24/2020	0.2	Conference call with C. Schepper and J. Berman related to ERS claimant mailing, case status, and upcoming objections
Herriman, Jay	3/24/2020	0.3	Conference call with J. Herriman, K. Harmon and L. Collier related to unsatisfied tax refund claims and objections
Herriman, Jay	3/26/2020	0.9	Call with J. Herriman and J. Hertzberg re: review status of Omni objection responses, claims ready for ACR process and claims reconciliation threshold analysis
Hertzberg, Julie	3/26/2020	0.9	Call with J. Herriman and J. Hertzberg re: review status of Omni objection responses, claims ready for ACR process and claims reconciliation threshold analysis

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	3/27/2020	0.3	Participate in conference call with J. Herriman and K. Harmon related to ACR claims analysis and discuss next steps in reconciliation process
Harmon, Kara	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for closed litigation cases
Harmon, Kara	3/27/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to creditor responses to omnibus objection, objection drafts for June hearing, and undeliverable mailings
Harmon, Kara	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to ACR claims analysis and discuss next steps in reconciliation process
Herriman, Jay	3/27/2020	0.8	Participate I conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to creditor responses to omnibus objection, objection drafts for June hearing, and undeliverable mailings
Herriman, Jay	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon and P. Wirtz to discuss next steps for closed litigation cases
Herriman, Jay	3/27/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to ACR claims analysis and discuss next steps in reconciliation process
Wirtz, Paul	3/27/2020	0.3	Participate in conference call with J. Herriman and K. Harmon to discuss next steps for closed litigation cases
Zeiss, Mark	3/27/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and A. Bloch related to creditor responses to omnibus objection, objection drafts for June hearing, and undeliverable mailings
Collier, Laura	3/30/2020	0.4	Meeting with K. Harmon and J. Koncar regarding the status and updates to the outreach response workstream.
Collier, Laura	3/30/2020	1.4	Meeting with J. Koncar and L. Collier regarding the processes related to the PR Outreach Response Tracker.
DiNatale, Trevor	3/30/2020	0.4	Participate in conference call with K. Harmon and T. DiNatale related to AP Claims reconciliation
Harmon, Kara	3/30/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to case status and workstream progress
Harmon, Kara	3/30/2020	0.4	Participate in conference call with K. Harmon and T. DiNatale related to AP Claims reconciliation
Harmon, Kara	3/30/2020	0.3	Participate in conference call with M. Zeiss and K. Harmon related to bond Claim objections and other Claims ready for draft objections
Harmon, Kara	3/30/2020	0.4	Meeting with J. Koncar and L. Collier regarding the status and updates to the outreach response workstream.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	3/30/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to case status and workstream progress
Koncar, John	3/30/2020	0.4	Meeting with K. Harmon and L. Collier regarding the status and updates to the outreach response workstream.
Koncar, John	3/30/2020	1.4	Meeting with L. Collier regarding the processes related to the PR Outreach Response Tracker.
Zeiss, Mark	3/30/2020	0.3	CMS team staffing call
Zeiss, Mark	3/30/2020	0.3	Participate in conference call with M. Zeiss and K. Harmon related to bond Claim objections and other Claims ready for draft objections
DiNatale, Trevor	3/31/2020	0.2	Participate in conference call with K. Harmon related to AP and deficient claims review
Harmon, Kara	3/31/2020	0.2	Participate in conference call with T. DiNatale related to AP and deficient claims review
Zeiss, Mark	3/31/2020	0.4	Prime Clerk weekly call
Carter, Richard	4/1/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims reconciliation progress.
Carter, Richard	4/1/2020	0.5	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims with deficient support/deficient responses and non-title III claims.
Harmon, Kara	4/1/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation claims
Harmon, Kara	4/1/2020	0.4	Participate in conference call with K. Harmon and J. Herriman related to cross debtor substantive duplicate Claims
Harmon, Kara	4/1/2020	0.5	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims with deficient support/deficient responses and non-title III claims.
Harmon, Kara	4/1/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to accounts payable claims reconciliation progress.
Herriman, Jay	4/1/2020	0.4	Participate in conference call with K. Harmon and J. Herriman related to cross debtor substantive duplicate Claims
Wirtz, Paul	4/1/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation claims
Zeiss, Mark	4/1/2020	0.5	Participate in conference call with internal team related to Claims workstream planning and overall case status
Harmon, Kara	4/2/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Claims ready for ACR and ACR status reports
Harmon, Kara	4/2/2020	0.7	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for large monetary exposure litigation claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	4/2/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Claims ready for ACR and ACR status reports
Herriman, Jay	4/2/2020	0.5	Call with L. Stafford re: discuss ADR process and potential convenience class claims
Wirtz, Paul	4/2/2020	0.7	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for large monetary exposure litigation claims
DiNatale, Trevor	4/3/2020	0.6	Participate in conference call with P. Wirtz and K. Harmon related to reviewing pension claim detail for ACR
Harmon, Kara	4/3/2020	0.6	Participate in conference call with P. Wirtz, K. Harmon, and T. DiNatale related to reviewing pension claim detail for ACR process
Harmon, Kara	4/3/2020	0.5	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, closed litigation cases, and objection responses
Herriman, Jay	4/3/2020	0.7	Call with J. Hertzberg, B. Rosen, L. Stafford, C. Saavedra, R. Valentin re: discuss ACR process, Claims reconciliation threshold and ADR
Herriman, Jay	4/3/2020	0.5	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, closed litigation cases, and objection responses
Hertzberg, Julie	4/3/2020	0.7	Call with J. Hertzberg, B. Rosen, L. Stafford, C. Saavedra, R. Valentin re: discuss ACR process, Claims reconciliation threshold and ADR
Wirtz, Paul	4/3/2020	0.6	Participate in conference call with K. Harmon and T. DiNatale related to reviewing pension claim detail for ACR process
Zeiss, Mark	4/3/2020	0.5	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, closed litigation cases, and objection responses
DiNatale, Trevor	4/6/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale related to pension Claims review
Harmon, Kara	4/6/2020	0.4	Participate in conference call with K. Harmon, T. DiNatale, and P. Wirtz related to pension Claims review
Harmon, Kara	4/6/2020	0.2	Conference call with P. Wirtz and K. Harmon related to Claims stratification report and recovery estimates
Wirtz, Paul	4/6/2020	0.4	Participate in conference call with K. Harmon, T. DiNatale, and P. Wirtz related to pension Claims review
Wirtz, Paul	4/6/2020	0.2	Conference call with P. Wirtz and K. Harmon related to Claims stratification report and recovery estimates
Collier, Laura	4/7/2020	0.4	Meeting with J. Koncar and L. Collier to answer questions related to the status and updates to the HR outreach response workstream.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/7/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman related to upcoming omnibus objections and ADR/ACR process
Koncar, John	4/7/2020	0.4	Meeting with L. Collier to answer questions related to the status and updates to the HR outreach response workstream.
Zeiss, Mark	4/7/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman related to upcoming omnibus objections and ADR/ACR process
Carter, Richard	4/8/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to Claims drafted on June Omnibus Objections.
Carter, Richard	4/8/2020	0.3	Participate in conference call with K. Harmon and R. Carter related to Claim objection for amended Claims.
DiNatale, Trevor	4/8/2020	0.4	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss next steps for Pension Claims
Harmon, Kara	4/8/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to Claims drafted on June Omnibus Objections
Harmon, Kara	4/8/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to objection responses and adjourned Claims
Harmon, Kara	4/8/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claims status report for UCC and Proskauer
Harmon, Kara	4/8/2020	0.2	Participate in conference call with K. Harmon, J. Herriman and P. Wirtz to discuss next steps for AP and Litigation claims
Harmon, Kara	4/8/2020	0.3	Participate in conference call with K. Harmon and R. Carter related to Claim objection for amended Claims
Harmon, Kara	4/8/2020	0.4	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss next steps for Pension Claims
Herriman, Jay	4/8/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to objection responses and adjourned Claims
Herriman, Jay	4/8/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claims status report for UCC and Proskauer
Herriman, Jay	4/8/2020	0.2	Participate in conference call with K. Harmon, J. Herriman and P. Wirtz to discuss next steps for AP and Litigation claims
Wirtz, Paul	4/8/2020	0.4	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss next steps for Pension Claims
Wirtz, Paul	4/8/2020	0.2	Participate in conference call with K. Harmon, J. Herriman and P. Wirtz to discuss next steps for AP and Litigation claims
Zeiss, Mark	4/8/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to objection responses and adjourned Claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	4/9/2020	0.7	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss Pension Claims review
Harmon, Kara	4/9/2020	0.7	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss Pension Claims review
Herriman, Jay	4/9/2020	0.5	Call with S. Martinez re: review status of claims reconciliation
Wirtz, Paul	4/9/2020	0.7	Participate in conference call with P. Wirtz, K. Harmon and T. DiNatale to discuss Pension Claims review
Carter, Richard	4/10/2020	0.7	Participate in conference call with K. Harmon and R. Carter related to deficient claim review next steps.
DiNatale, Trevor	4/10/2020	0.3	Participate in conference call with T. DiNatale, K. Harmon, and P. Wirtz related to HR Claims for ACR process
Harmon, Kara	4/10/2020	0.7	Participate in conference call with K. Harmon and R. Carter related to deficient claim review next steps.
Harmon, Kara	4/10/2020	0.3	Participate in conference call with T. DiNatale, K. Harmon, and P. Wirtz related to HR Claims for ACR process
Harmon, Kara	4/10/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to June omnibus objections, UCC requests, and supplemental Claims outreach
Harmon, Kara	4/10/2020	0.3	Participate in conference call with J. Herriman related to HR Claims for ACR
Harmon, Kara	4/10/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for HR and Litigation Claims.
Herriman, Jay	4/10/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to June omnibus objections, UCC requests, and supplemental Claims outreach
Herriman, Jay	4/10/2020	0.3	Participate in conference call with J. Herriman related to HR Claims for ACR
Wirtz, Paul	4/10/2020	0.3	Participate in conference call with T. DiNatale, K. Harmon, and P. Wirtz related to HR Claims for ACR process
Wirtz, Paul	4/10/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for HR and Litigation Claims
Zeiss, Mark	4/10/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch related to June omnibus objections, UCC requests, and supplemental Claims outreach
Collier, Laura	4/13/2020	0.8	Meeting with K. Harmon to discuss Prime Clerk follow-up requests for claims in regards to HR outreach responses as well as additional tax refund searches for corporations
Harmon, Kara	4/13/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/13/2020	0.8	Meeting with L. Collier to discuss Prime Clerk follow-up requests for claims in regards to HR outreach responses as well as additional tax refund searches for corporations
Wirtz, Paul	4/13/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Carter, Richard	4/14/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to review of miscellaneous claims
Harmon, Kara	4/14/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claim objections and UCC Board Deck
Harmon, Kara	4/14/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper related to Claim outreach, June omnibus objections, and general case status
Harmon, Kara	4/14/2020	0.4	Participate in conference call with K. Harmon and R. Carter related to review of miscellaneous claims
Herriman, Jay	4/14/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper related to Claim outreach, June omnibus objections, and general case status
Herriman, Jay	4/14/2020	0.2	Participate in conference call with J. Herriman and K. Harmon related to Claim objections and UCC Board Deck
Zeiss, Mark	4/14/2020	0.2	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, J. Berman, and C. Schepper related to Claim outreach, June omnibus objections, and general case status
Harmon, Kara	4/15/2020	0.3	Participate in conference call with J. Herriman related to board deck for UCC and Proskauer re: Claims status report
Harmon, Kara	4/15/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Herriman, Jay	4/15/2020	0.3	Participate in conference call with K. Harmon related to board deck for UCC and Proskauer re: Claims status report
Herriman, Jay	4/15/2020	1.1	Call with J. Herriman and J. Hertzberg re: review draft Claims status presentation and claims stratification data
Hertzberg, Julie	4/15/2020	1.1	Call with J. Herriman and J. Hertzberg re: review draft Claims status presentation and claims stratification data
Wirtz, Paul	4/15/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Harmon, Kara	4/16/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to active bond Claims
Harmon, Kara	4/16/2020	0.2	Participate in conference call with J. Berman related to administrative claims filed on the docket
Harmon, Kara	4/16/2020	0.4	Participate in conference call with J. Herriman related to Commonwealth vintage guarantee bonds as outlined in the Plan

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/16/2020	0.4	Participate in conference call with J. Herriman related to Commonwealth guarantee bond Claims
Harmon, Kara	4/16/2020	0.7	Participate in conference call with J. Herriman related to Commonwealth guarantee bond Claims
Harmon, Kara	4/16/2020	0.2	Participate in conference call with L. Stafford, K. Harmon and J. Herriman related to Commonwealth guarantee bond claims
Harmon, Kara	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to objection comments from Proskauer, Claim translations, and convenience class presentation
Harmon, Kara	4/16/2020	0.2	Participate in conference call with L. Stafford related to personal loans backed by retirement accounts and filed administrative Claims
Harmon, Kara	4/16/2020	0.3	Participate in conference call with J. Herriman related to comments from Proskauer for claims reconciliation analysis presentation
Herriman, Jay	4/16/2020	0.2	Participate in conference call with L. Stafford, K. Harmon and J. Herriman related to Commonwealth guarantee bond claims
Herriman, Jay	4/16/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss and K. Harmon related to active bond Claims
Herriman, Jay	4/16/2020	0.7	Participate in conference call with J. Herriman and K. Harmon related to Commonwealth guarantee bond claims
Herriman, Jay	4/16/2020	0.3	Call with L. Stafford re: claim status report for Omnibus hearing
Herriman, Jay	4/16/2020	0.3	Participate in conference call with J. Herriman and K. Harmon related to comments from Proskauer for claims reconciliation analysis presentation
Herriman, Jay	4/16/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review draft claims reconciliation deck for use on call with UCC
Herriman, Jay	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Commonwealth guarantee bond claims
Herriman, Jay	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to objection comments from Proskauer, Claim translations, and convenience class presentation
Herriman, Jay	4/16/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to Commonwealth vintage guarantee bonds as outlined in the Plan
Hertzberg, Julie	4/16/2020	1.0	Call with J. Hertzberg, J. Herriman, B. Rosen and L. Stafford re: review draft claims reconciliation deck for use on call with UCC
Zeiss, Mark	4/16/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, and K. Harmon related to active bond Claims
DiNatale, Trevor	4/17/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to weekly waterfall report

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Exhibit E

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/17/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to weekly waterfall report
Harmon, Kara	4/17/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to review changes to the board deck requested by Proskauer and the UCC advisors
Harmon, Kara	4/17/2020	0.4	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, UCC board deck, and guarantee bond claims
Harmon, Kara	4/17/2020	0.2	Participate in conference call with K. Harmon and E. McNulty related to claims reconciliation workbooks
Herriman, Jay	4/17/2020	0.4	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, UCC board deck, and guarantee bond claims
Herriman, Jay	4/17/2020	0.5	Participate in conference call with J. Herriman and K. Harmon to review changes to the board deck requested by Proskauer and the UCC advisors
McNulty, Emmett	4/17/2020	0.2	Participate in conference call with K. Harmon and E. McNulty related to claims reconciliation workbooks
Zeiss, Mark	4/17/2020	0.4	Participate in conference call with L. Stafford, J. Herriman, M. Zeiss, and K. Harmon related to June omnibus objections, UCC board deck, and guarantee bond claims
Herriman, Jay	4/20/2020	0.9	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Herriman, Jay	4/20/2020	0.3	Call with L. Stafford re: UCC claims presentation changes
Hertzberg, Julie	4/20/2020	0.9	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Harmon, Kara	4/21/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman related to case status and omnibus objections
Harmon, Kara	4/21/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC.
Herriman, Jay	4/21/2020	0.7	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Herriman, Jay	4/21/2020	0.4	Call with L. Stafford re: UCC claims presentation changes, requests from Court AO, upcoming claim objections
Herriman, Jay	4/21/2020	0.3	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and J. Berman related to case status and omnibus objections
Hertzberg, Julie	4/21/2020	0.7	Call with J. Hertzberg and J. Herriman re: review of UCC claims reconciliation and convenience class decks
Wirtz, Paul	4/21/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for UCC

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	4/22/2020	0.7	Participate in conference call with K. Harmon, E. Waters and T. DiNatale regarding HR claims review and ACR process
Harmon, Kara	4/22/2020	0.7	Participate in conference call with K. Harmon, E. Waters and T. DiNatale regarding HR claims review and ACR process
Waters, Erik	4/22/2020	0.7	Participate in conference call with K. Harmon, E. Waters and T. DiNatale regarding HR claims review and ACR process
Harmon, Kara	4/23/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for convenience claims.
Harmon, Kara	4/23/2020	0.5	Participate in conference call with M. Zeiss and K. Harmon related to adjourned objections and transfer of Claims into ACR process
Herriman, Jay	4/23/2020	0.5	Call with L. Stafford re: review AO data request list, ADR claims and ACR draft memorandum
Wirtz, Paul	4/23/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting report for convenience claims
Zeiss, Mark	4/23/2020	0.5	Participate in conference call with M. Zeiss and K. Harmon related to adjourned objections and transfer of Claims into ACR process
DiNatale, Trevor	4/24/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale to discuss litigation claim reconciliation process
Harmon, Kara	4/24/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and L. Stafford related to July omnibus objections, UCC deck, ACR Process, and Claims without addresses
Harmon, Kara	4/24/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale to discuss litigation claim reconciliation process
Herriman, Jay	4/24/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and L. Stafford related to July omnibus objections, UCC deck, ACR Process, and Claims without addresses
Wirtz, Paul	4/24/2020	0.4	Participate in conference call with K. Harmon, P. Wirtz and T. DiNatale to discuss litigation claim reconciliation process
Zeiss, Mark	4/24/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon and L. Stafford related to July omnibus objections, UCC deck, ACR Process, and Claims without addresses
DiNatale, Trevor	4/27/2020	0.6	Participate in conference call with K. Harmon and T. DiNatale to discuss upcoming omnibus claim objections
Harmon, Kara	4/27/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation workstream
Harmon, Kara	4/27/2020	0.2	Participate in discussion with J. Herriman and K. Harmon related to litigation claims subject to joinder motion
Harmon, Kara	4/27/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting litigation report
Harmon, Kara	4/27/2020	0.6	Participate in conference call with K. Harmon and T. DiNatale to discuss upcoming omnibus claim objections

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	4/27/2020	0.5	Participate in discussion with J. Herriman and K. Harmon related to unliquidated convenience class claims
Harmon, Kara	4/27/2020	0.3	Participate in meeting with J. Herriman, L. Stafford, and K. Harmon related to litigation joinder motion and related Claims
Herriman, Jay	4/27/2020	0.4	Call with H. Bauer and L. Stafford re: federal litigation claims reconciliation
Herriman, Jay	4/27/2020	0.5	Participate in discussion with J. Herriman and K. Harmon related to unliquidated convenience class claims
Herriman, Jay	4/27/2020	0.2	Participate in discussion with J. Herriman and K. Harmon related to litigation claims subject to joinder motion
Herriman, Jay	4/27/2020	0.3	Participate in meeting with J. Herriman, L. Stafford, and K. Harmon related to litigation joinder motion and related Claims
Wirtz, Paul	4/27/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss drafting litigation report
Wirtz, Paul	4/27/2020	0.4	Participate in conference call with K. Harmon and P. Wirtz to discuss next steps for litigation workstream
Collier, Laura	4/28/2020	0.4	Meeting with L. Collier, J. Koncar and K. Harmon to discuss the revised review process for HR supplemental outreach claims
DiNatale, Trevor	4/28/2020	0.2	Meeting with T. DiNatale and K. Harmon related to claim objections for July omnibus hearing
Harmon, Kara	4/28/2020	0.4	Meeting with L. Collier, J. Koncar and K. Harmon to discuss the revised review process for HR supplemental outreach claims
Harmon, Kara	4/28/2020	0.2	Meeting with T. DiNatale and K. Harmon related to claim objections for July omnibus hearing
Harmon, Kara	4/28/2020	0.6	Participate in meeting with M. Zeiss, K. Harmon, and C. Schepper and J. Berman related to undeliverable mailing, claims without addresses, and claim objections
Harmon, Kara	4/28/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss first draft of litigation report
Harmon, Kara	4/28/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss additional draft of litigation report
Koncar, John	4/28/2020	0.4	Meeting with L. Collier and K. Harmon to discuss the revised review process for HR supplemental outreach claims
Wirtz, Paul	4/28/2020	0.1	Participate in conference call with K. Harmon and P. Wirtz to discuss additional draft of litigation report
Wirtz, Paul	4/28/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss first draft of litigation report
Zeiss, Mark	4/28/2020	0.6	Participate in meeting with M. Zeiss, K. Harmon, and C. Schepper and J. Berman related to undeliverable mailing, claims without addresses, and claim

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Collier, Laura	4/29/2020	0.3	Meeting with L. Collier and K. Harmon to discuss guidance and recommendations related to the review of HR supplemental outreach claims
DiNatale, Trevor	4/29/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to July omnibus objections and claims for the ACR process
Harmon, Kara	4/29/2020	0.3	Meeting with L. Collier and K. Harmon to discuss guidance and recommendations related to the review of HR supplemental outreach claims
Harmon, Kara	4/29/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to July omnibus objections and claims for the ACR process
Harmon, Kara	4/29/2020	0.2	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation.
McNulty, Emmett	4/29/2020	0.2	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation
Collier, Laura	4/30/2020	0.2	Meeting with L. Collier and K. Harmon to discuss review of HR supplemental outreach claims
Harmon, Kara	4/30/2020	0.1	Participate in conference call with K. Harmon, P. Wirtz, and E. McNulty regarding the tracking of individual litigation case numbers for Litigation claims.
Harmon, Kara	4/30/2020	0.3	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation.
Harmon, Kara	4/30/2020	0.2	Meeting with L. Collier and K. Harmon to discuss review of HR supplemental outreach claims
Harmon, Kara	4/30/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss litigation claim review workstream
McNulty, Emmett	4/30/2020	0.3	Participate in conference call with K. Harmon and E. McNulty regarding Omni Mailing Responses to pension/retirement claims to determine next steps in claim reconciliation
McNulty, Emmett	4/30/2020	0.1	Participate in conference call with K. Harmon, P. Wirtz, and E. McNulty regarding the tracking of individual litigation case numbers for Litigation claims
Wirtz, Paul	4/30/2020	0.2	Participate in conference call with K. Harmon and P. Wirtz to discuss litigation claim review workstream
Wirtz, Paul	4/30/2020	0.1	Participate in conference call with K. Harmon, P. Wirtz, and E. McNulty regarding the tracking of individual litigation case numbers for Litigation claims.
Carter, Richard	5/1/2020	0.2	Participate in conference call with K. Harmon related to review of partially unliquidated litigation claims.
DiNatale, Trevor	5/1/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to waterfall reporting updates

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
DiNatale, Trevor	5/1/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/1/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/1/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections and undeliverable mailings
Harmon, Kara	5/1/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to waterfall reporting updates
Harmon, Kara	5/1/2020	0.2	Participate in conference call with R. Carter related to review of partially unliquidated litigation claims.
Herriman, Jay	5/1/2020	0.6	Call with J. Hertzberg and J. Herriman re: review status of ACR / ADR claims and upcoming objections
Herriman, Jay	5/1/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections and undeliverable mailings
Hertzberg, Julie	5/1/2020	0.6	Call with J. Hertzberg and J. Herriman re: review status of ACR / ADR claims and upcoming objections
Zeiss, Mark	5/1/2020	0.8	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections and undeliverable mailings
DiNatale, Trevor	5/4/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to ACR review workstream planning
Harmon, Kara	5/4/2020	0.6	Participate in meeting with B. Wadzita regarding analysis of supplemental mailing responses to determine next steps for the ACR and ADR process.
Harmon, Kara	5/4/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to ACR review workstream planning
Wadzita, Brent	5/4/2020	0.6	Participate in meeting with K. Harmon regarding analysis of supplemental mailing responses to determine next steps for the ACR and ADR process.
Carter, Richard	5/5/2020	0.2	Participate in conference call with T. DiNatale, K. Harmon and R. Carter related to ACR claim review process.
DiNatale, Trevor	5/5/2020	0.2	Participate in conference call with T. DiNatale, K. Harmon and R. Carter related to ACR claim review process
Harmon, Kara	5/5/2020	0.2	Participate in conference call with T. DiNatale, K. Harmon and R. Carter related to ACR claim review process
Harmon, Kara	5/5/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman regarding upcoming omnibus objections, undeliverable mail and supplemental mailing responses

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Zeiss, Mark	5/5/2020	0.2	Participate in conference call with M. Zeiss, K. Harmon, and J. Berman regarding upcoming omnibus objections, undeliverable mail and supplemental mailing response
Harmon, Kara	5/6/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to July omnibus objections and Claims for the ACR process
Harmon, Kara	5/6/2020	0.3	Participate in discussion with J. Berman related to outreach for undeliverable / incomplete mailing addresses
Herriman, Jay	5/6/2020	0.4	Participate in conference call with J. Herriman and K. Harmon related to July omnibus objections and Claims for the ACR process
Carter, Richard	5/7/2020	0.4	Conference call with R. Carter and K. Harmon related to analysis of ACR claims.
DiNatale, Trevor	5/7/2020	0.3	Conference call with T. DiNatale and K. Harmon related to analysis of ACR claims
Harmon, Kara	5/7/2020	0.6	Conference call with B. Wadzita and K. Harmon regarding analysis of ACR and ADR claims.
Harmon, Kara	5/7/2020	0.3	Conference call with T. DiNatale and K. Harmon related to analysis of ACR claims
Harmon, Kara	5/7/2020	0.4	Conference call with R. Carter and K. Harmon related to analysis of ACR claims.
Harmon, Kara	5/7/2020	0.4	Participate in conference call with K. Harmon and E. Waters regarding analysis of ACR claims
Harmon, Kara	5/7/2020	0.4	Participate in conference call with K. Harmon and E. McNulty related to analysis of the categorization of ACR claims.
McNulty, Emmett	5/7/2020	0.4	Participate in conference call with K. Harmon and E. McNulty related to analysis of the categorization of ACR claims
Wadzita, Brent	5/7/2020	0.6	Conference call with K. Harmon regarding analysis of ACR and ADR claims
Waters, Erik	5/7/2020	0.4	Participate in conference call with K. Harmon and E. Waters regarding analysis of ACR claims
Collier, Laura	5/8/2020	0.2	Meeting with L. Collier and J. Koncar related to weekly review of HR supplemental outreach responses and respective waterfalls
Collier, Laura	5/8/2020	0.4	Meeting with L. Collier and K. Harmon related to analysis of ACR claims
DiNatale, Trevor	5/8/2020	0.7	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/8/2020	0.7	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/8/2020	0.4	Meeting with L. Collier and K. Harmon related to analysis of ACR claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	5/8/2020	0.4	Conference call with J. Koncar regarding analysis and categorization of ACR claims.
Harmon, Kara	5/8/2020	0.4	Conference call with P. Wirtz and K. Harmon related to analysis of ACR claims.
Harmon, Kara	5/8/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and unresolved bond Claims
Herriman, Jay	5/8/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and unresolved bond Claims
Koncar, John	5/8/2020	0.4	Conference call with K. Harmon regarding analysis and categorization of ACR claims.
Koncar, John	5/8/2020	0.2	Meeting with L. Collier and J. Koncar related to weekly review of HR supplemental outreach responses and respective waterfalls
Wirtz, Paul	5/8/2020	0.4	Conference call with P. Wirtz and K. Harmon related to analysis of ACR claims.
Zeiss, Mark	5/8/2020	0.6	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and unresolved bond Claims
DiNatale, Trevor	5/11/2020	0.3	Participate in discussion with T. DiNatale and K. Harmon related to joinder motion filed for class action litigation Claims
Harmon, Kara	5/11/2020	0.3	Participate in discussion with T. DiNatale related to joinder motion filed for class action litigation Claims
Harmon, Kara	5/12/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to Claims with undeliverable addresses, creditor outreach, and July omnibus objections
Herriman, Jay	5/12/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to Claims with undeliverable addresses, creditor outreach, and July omnibus objections
Zeiss, Mark	5/12/2020	0.4	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, C. Schepper, and J. Berman related to Claims with undeliverable addresses, creditor outreach, and July omnibus objections
DiNatale, Trevor	5/13/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to litigation claim reconciliation process
Harmon, Kara	5/13/2020	0.4	Conference call with P. Wirtz and K. Harmon related to litigation master tracker
Harmon, Kara	5/13/2020	0.2	Participate in conference call with T. DiNatale and K. Harmon related to litigation claim reconciliation process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	5/13/2020	1.1	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
McNulty, Emmett	5/13/2020	1.1	Conference call with B. Wadzita and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Wadzita, Brent	5/13/2020	1.1	Conference call with E. McNulty and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Wirtz, Paul	5/13/2020	0.4	Conference call with P. Wirtz and K. Harmon related to litigation master tracker
Carter, Richard	5/14/2020	0.2	Conference call with R. Carter and E. McNulty regarding drafting creditor outreach email to gather additional AP data for preparation of AP claim reconciliation workbooks
DiNatale, Trevor	5/14/2020	0.2	Participate in conference call with K. Harmon and T. DiNatale related to ACR Claim updates
Erlach, Nicole	5/14/2020	0.2	Participate in conference call with K. Harmon related to newly reclassified litigation claims for master tracker to be sent to Commonwealth agencies
Harmon, Kara	5/14/2020	0.2	Participate in conference call with N. Erlach related to newly reclassified litigation claims for master tracker to be sent to Commonwealth agencies
Harmon, Kara	5/14/2020	0.2	Participate in conference call with T. DiNatale related to ACR Claim updates
Harmon, Kara	5/14/2020	1.0	Conference call with E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Herriman, Jay	5/14/2020	0.5	Call with B. Rosen, L. Stafford, J. Hertzberg and J. Herriman re: review of claims reconciliation status presentation
Hertzberg, Julie	5/14/2020	0.5	Call with B. Rosen, L. Stafford, J. Hertzberg and J. Herriman re: review of claims reconciliation status presentation
McNulty, Emmett	5/14/2020	0.2	Conference call with R. Carter and regarding drafting creditor outreach email to gather additional AP data for preparation of AP claim reconciliation workbooks
McNulty, Emmett	5/14/2020	1.0	Conference call with K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
DiNatale, Trevor	5/15/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to master Claims filed for class action litigation in order to prepare workbook for Proskauer
DiNatale, Trevor	5/15/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	5/15/2020	0.4	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/15/2020	0.7	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford to discuss July claim objections, undeliverable mail, ACR process, and class action litigation
Harmon, Kara	5/15/2020	1.1	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Harmon, Kara	5/15/2020	0.3	Participate in conference call with T. DiNatale related to master Claims filed for class action litigation in order to prepare workbook for Proskauer
Herriman, Jay	5/15/2020	0.7	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford to discuss July claim objections, undeliverable mail, ACR process, and class action litigation
McNulty, Emmett	5/15/2020	1.1	Conference call with B. Wadzita and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Wadzita, Brent	5/15/2020	1.1	Conference call with B. Wadzita and K. Harmon regarding analysis of AP claim reconciliation workbooks for final reconciliation by Commonwealth
Wadzita, Brent	5/15/2020	1.1	Prepare AP equipment claims reconciliation workbooks by asserted agency, for final reconciliation by Commonwealth identified responsible party
Zeiss, Mark	5/15/2020	0.7	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, and L. Stafford to discuss July claim objections, undeliverable mail, ACR process, and class action litigation
Harmon, Kara	5/17/2020	0.2	Participate in discussion with T. DiNatale and K. Harmon related to joinder motion filed for class action litigation Claims
DiNatale, Trevor	5/18/2020	0.2	Participate in discussion with T. DiNatale, N. Erlach and K. Harmon related to categorization of master litigation data
DiNatale, Trevor	5/18/2020	0.2	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to master litigation tracker and agency files for Commonwealth review
DiNatale, Trevor	5/18/2020	0.6	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Erlach, Nicole	5/18/2020	0.2	Participate in discussion with T. DiNatale, N. Erlach and K. Harmon related to categorization of master litigation data
Harmon, Kara	5/18/2020	0.2	Participate in discussion with T. DiNatale, N. Erlach and K. Harmon related to categorization of master litigation data
Harmon, Kara	5/18/2020	0.2	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to master litigation tracker and agency files for Commonwealth review

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Harmon, Kara	5/18/2020	0.4	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Harmon, Kara	5/18/2020	0.6	Participate in discussion with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Herriman, Jay	5/18/2020	0.2	Participate in conference call with J. Herriman, K. Harmon, and T. DiNatale related to master litigation tracker and agency files for Commonwealth review
Herriman, Jay	5/18/2020	0.3	Call with L. Stafford re: discuss changes to UCC claims reconciliation status presentation
Hertzberg, Julie	5/18/2020	0.2	Review suggested revisions to UCC Claims reconciliation status presentation
McNulty, Emmett	5/18/2020	0.4	Conference call with B. Wadzita and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/18/2020	0.4	Conference call with E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
DiNatale, Trevor	5/19/2020	0.6	Participate in discussion with T. DiNatale and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Harmon, Kara	5/19/2020	0.6	Participate in discussion with T. DiNatale and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Carter, Richard	5/20/2020	1.1	Conference call with B. Wadzita, R. Carter and E. McNulty regarding AP claims which we need to reach out to the respective creditors to gain further information to ensure proper reconciliation.
DiNatale, Trevor	5/20/2020	0.3	Participate in discussion with T. DiNatale, J. Herriman and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
DiNatale, Trevor	5/20/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, T. DiNatale, J. Berman, and C. Schepper related to filed litigation Claims and corresponding asserted case numbers
Harmon, Kara	5/20/2020	0.3	Participate in discussion with T. DiNatale, J. Herriman and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Harmon, Kara	5/20/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, T. DiNatale, J. Berman, and C. Schepper related to filed litigation Claims and corresponding asserted case numbers
Herriman, Jay	5/20/2020	1.1	Call with J. Herriman and J. Hertzberg re: review status of ACR / ADR claims, Omni objections, and next steps in claims process

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Herriman, Jay	5/20/2020	0.3	Participate in conference call with J. Herriman, K. Harmon, T. DiNatale, J. Berman, and C. Schepper related to filed litigation Claims and corresponding asserted case numbers
Herriman, Jay	5/20/2020	0.3	Participate in discussion with T. DiNatale, J. Herriman and K. Harmon related to litigation Claim workstream status and next steps in reconciliation process
Hertzberg, Julie	5/20/2020	1.1	Call with J. Herriman and J. Hertzberg re: review status of ACR / ADR claims, Omni objections, and next steps in claims process
McNulty, Emmett	5/20/2020	1.1	Conference call with B. Wadzita and R. Carter regarding AP claims which we need to reach out to the respective creditors to gain further information to ensure proper reconciliation
Wadzita, Brent	5/20/2020	1.1	Conference call with R. Carter and E. McNulty regarding AP claims which we need to reach out to the respective creditors to gain further information to ensure proper reconciliation
Harmon, Kara	5/22/2020	0.5	Participate in conference call with M Zeiss, K. Harmon, J. Herriman, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and bond claims
Herriman, Jay	5/22/2020	0.5	Participate in conference call with M Zeiss, K. Harmon, J. Herriman, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and bond claims
Zeiss, Mark	5/22/2020	0.5	Participate in conference call with M Zeiss, K. Harmon, J. Herriman, L. Stafford, and P. Fishkind related to July omnibus objections, undeliverable mailings, and bond claims
Harmon, Kara	5/26/2020	0.4	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
McNulty, Emmett	5/26/2020	0.4	Conference call with B. Wadzita and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Wadzita, Brent	5/26/2020	0.4	Conference call with E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Carter, Richard	5/27/2020	0.4	Conference call with K. Harmon and R. Carter related to unreconciled accounts payable Claims
Harmon, Kara	5/27/2020	0.1	Conference call with B. Wadzita, E. McNulty and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Harmon, Kara	5/27/2020	0.2	Conference call with B. Wadzita and K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
Harmon, Kara	5/27/2020	0.4	Conference call with K. Harmon and R. Carter related to unreconciled accounts payable Claims

Exhibit E

***Commonwealth of Puerto Rico
Time Detail by Activity by Professional
February 1, 2020 through May 31, 2020***

Commonwealth of Puerto Rico - Meeting

Professional	Date	Hours	Activity
Wadzita, Brent	5/27/2020	0.2	Conference call with K. Harmon regarding the analysis of AP claim reconciliation workbooks to be sent to Commonwealth for final reconciliation
DiNatale, Trevor	5/29/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/29/2020	0.3	Participate in conference call with T. DiNatale and K. Harmon related to Claims workstream planning and overall case status
Harmon, Kara	5/29/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch regarding miscellaneous Claims analysis, responses to omnibus objections, and pension letters for ACR process
Herriman, Jay	5/29/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch regarding miscellaneous Claims analysis, responses to omnibus objections, and pension letters for ACR process
Zeiss, Mark	5/29/2020	0.5	Participate in conference call with J. Herriman, M. Zeiss, K. Harmon, L. Stafford and A. Bloch regarding miscellaneous Claims analysis, responses to omnibus objections, and pension letters for ACR process
Subtotal		238.3	
Grand Total		6,339.7	

Exhibit F

**ALVAREZ & MARSAL NORTH AMERICA, LLC
EXPENSE DETAIL FOR THE SIXTH INTERIM FEE APPLICATION PERIOD
FEBRUARY 1, 2020 THROUGH MAY 31, 2020**

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
February 1, 2020 through May 31, 2020***

Airfare

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	2/3/2020	\$350.00	Airfare: Omnibus Hearing
Herriman, Jay	2/24/2020	\$400.22	Airfare: Omnibus Hearing
Expense Category Total		\$750.22	

Hotel

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	3/2/2020	\$300.00	Hotel: Omnibus Hearing
Herriman, Jay	3/3/2020	\$300.00	Hotel: Omnibus Hearing
Herriman, Jay	3/4/2020	\$300.00	Hotel: Omnibus Hearing
Expense Category Total		\$900.00	

Meals

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	3/3/2020	\$35.96	Individual Meals: Dinner
Herriman, Jay	3/4/2020	\$39.10	Individual Meals: Dinner
Expense Category Total		\$75.06	

Other

Professional/Service	Date	Expense	Expense Description
Hertzberg, Julie	2/29/2020	\$2,333.53	CMS Monthly Data Storage Fee
Hertzberg, Julie	3/31/2020	\$2,666.99	CMS Monthly Data Storage Fee
Hertzberg, Julie	4/30/2020	\$2,522.89	CMS Monthly Data Storage Fee
Hertzberg, Julie	5/30/2020	\$2,484.24	CMS Monthly Data Storage Fee
Expense Category Total		\$10,007.65	

Exhibit F

***Commonwealth of Puerto Rico
Expense Detail by Category
February 1, 2020 through May 31, 2020***

Transportation

Professional/Service	Date	Expense	Expense Description
Herriman, Jay	3/3/2020	\$13.13	Taxi: Hotel to Department of Health
Herriman, Jay	3/4/2020	\$22.00	Taxi: Taxi from Airport to Hotel
Herriman, Jay	3/4/2020	\$7.64	Taxi: Counsel's Office to Hotel
Herriman, Jay	3/5/2020	\$6.18	Taxi: Hotel to Counsel's Office
Herriman, Jay	3/5/2020	\$17.57	Taxi: Counsels office to Airport
Herriman, Jay	3/6/2020	\$68.33	Taxi: Airport to Home
Expense Category Total		\$134.85	
<i>Grand Total</i>		<u><u>\$11,867.78</u></u>	

Exhibit G

**ALVAREZ & MARSAL NORTH AMERICA, LLC
SERVICES PERFORMED BY CATEGORY
FOR THE SIXTH INTERIM FEE APPLICATION PERIOD
FEBRUARY 1, 2020 THROUGH MAY 31, 2020**

Exhibit G

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2020 through May 31, 2020***

**Commonwealth of Puerto Rico -
Claims Administration and
Objections**

**Advise and assist the Debtors regarding the claims
reconciliation process: notably, claims review, categorization and
analysis, and development of claims reconciliation strategy.**

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	69.5	\$63,870.50
Herriman, Jay	Managing Director	\$893	313.6	\$280,044.80
Harmon, Kara	Director	\$675	675.2	\$455,760.00
Zeiss, Mark	Director	\$630	475.8	\$299,754.00
Koncar, John	Consultant	\$498	411.4	\$204,877.20
Wirtz, Paul	Consultant	\$498	556.8	\$277,286.40
Waters, Erik	Associate	\$415	161.0	\$66,815.00
Carter, Richard	Consultant II	\$550	425.4	\$233,970.00
DiNatale, Trevor	Consultant II	\$550	367.5	\$202,125.00
Collier, Laura	Senior Associate	\$525	675.2	\$354,480.00
Wadzita, Brent	Analyst	\$420	819.0	\$343,980.00
Erlach, Nicole	Analyst	\$400	375.6	\$150,240.00
McNulty, Emmett	Analyst	\$400	756.7	\$302,680.00
			<u>6082.7</u>	<u>\$3,235,882.90</u>
<i>Average Billing Rate</i>				<u>\$531.98</u>

Exhibit G

Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2020 through May 31, 2020

Prepare monthly and interim fee applications in accordance with court guidelines.

Commonwealth of Puerto Rico - Fee Applications

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Herriman, Jay	Managing Director	\$893	8.4	\$7,501.20
Zeiss, Mark	Director	\$630	4.4	\$2,772.00
Grussing, Bernice	Operations Manager	\$341	4.6	\$1,568.60
Corbett, Natalie	Para Professional	\$250	1.3	\$325.00
			18.7	\$12,166.80
				\$650.63

Exhibit G

***Commonwealth of Puerto Rico
Summary of Time Detail by Professional
February 1, 2020 through May 31, 2020***

**Commonwealth of Puerto Rico -
Meeting**

Participate in meetings with Debtors, PROMESA Board Representatives and/or advisors to present findings or discuss various matters related to the claims process.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Hertzberg, Julie	Managing Director	\$919	20.0	\$18,380.00
Herriman, Jay	Managing Director	\$893	68.9	\$61,527.70
Harmon, Kara	Director	\$675	69.0	\$46,575.00
Zeiss, Mark	Director	\$630	17.9	\$11,277.00
Koncar, John	Consultant	\$498	6.1	\$3,037.80
Wirtz, Paul	Consultant	\$498	9.2	\$4,581.60
Waters, Erik	Associate	\$415	1.1	\$456.50
Carter, Richard	Consultant II	\$550	6.2	\$3,410.00
DiNatale, Trevor	Consultant II	\$550	14.3	\$7,865.00
Collier, Laura	Senior Associate	\$525	7.8	\$4,095.00
Wadzita, Brent	Analyst	\$420	8.0	\$3,360.00
Erlach, Nicole	Analyst	\$400	2.0	\$800.00
McNulty, Emmett	Analyst	\$400	7.8	\$3,120.00
			238.3	\$168,485.60
<i>Average Billing Rate</i>				\$707.03

Exhibit H

**DECLARATION OF JULIE M. HERTZBERG IN SUPPORT OF THE SIXTH INTERIM FEE
APPLICATION OF ALVAREZ AND MARSAL NORTH AMERICA, LLC FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS REPRESENTATIVE OF
THE COMMONWEALTH OF PUERTO RICO**

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)

Debtors.¹

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3284-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	

Debtor

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS IN
RESPECT OF SIXTH INTERIM FEE APPLICATION OF ALVAREZ AND MARSAL
NORTH AMERICA, LLC FOR COMPENSATION FOR SERVICES RENDERED AND**

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

**REIMBURSEMENT OF EXPENSES INCURRED AS ADVISOR TO THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD OF PUERTO RICO AS
REPRESENTATIVE OF THE COMMONWEALTH OF PUERTO RICO, FOR THE
PERIOD**

FEBRUARY 1, 2020 THROUGH MAY 31, 2020

Pursuant to the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A (the “Guidelines”), together with the Local Rule 2016-1, the undersigned, a Partner and Managing Director of the firm Alvarez and Marsal North America, LLC (“A&M”), advisors for the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”) as representative of the Commonwealth of Puerto Rico (the “Debtor”), pursuant to section 315(b) of the Puerto Rico Oversight, Management, and Economic Stability Act (“PROMESA”),² hereby certifies with respect to A&M’s Sixth interim application for allowance of compensation for services rendered and reimbursement of expenses incurred with respect to the Debtor’s Title III case, dated July 16, 2020 (the “Application”),³ for the period from February 1, 2020 through and including May 31, 2020 (the “Compensation Period”) as follows:

1. I am the professional designated by A&M in respect of compliance with the Guidelines and Local Rule 2016-1.
2. I make this certification in support of the Application for interim compensation and reimbursement of expenses incurred during the Compensation Period in Accordance with the Guidelines and Local Rule 2016-1.
3. In respect of the Guidelines and Local Rule 2016-1, I certify that:

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

³ Capitalized terms used but not defined herein have the meanings given to them in the Application.

- a. I have read the Application;
 - b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines;
 - c. except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by A&M and generally accepted by A&M's clients; and
 - d. in providing a reimbursable service, A&M does not make a profit on that service, whether the service is performed by A&M in house or through a third party.
4. I certify that A&M has previously provided monthly statements of A&M's fees and disbursements by filing and serving monthly statements in accordance with the Interim Compensation Order (as defined in the Application), except that completing reasonable and necessary internal accounting and review procedures may have, at times, precluded filing fee statements within the time periods specified in the Interim Compensation Order.

Dated: July 16, 2020

/s/_____
Julie M. Hertzberg

PROPOSED ORDER

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND)	
MANAGEMENT BOARD FOR PUERTO RICO,	)	No. 17 BK 3283-LTS
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO, et al.,	)	(Jointly Administered)
Debtors. ¹		

In re:	)	PROMESA
	)	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT	)	No. 17 BK 3283-LTS
BOARD FOR PUERTO RICO)	
)	
as representative of)	
)	
THE COMMONWEALTH OF PUERTO RICO)	
)	

Debtor

**ORDER APPROVING SIXTH INTERIM FEE APPLICATION OF
ALVAREZ & MARSAL NORTH AMERICA, LLC FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS
ADVISORS FOR THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD OF
PUERTO RICO, AS REPRESENTATIVE OF THE COMMONWEALTH OF
PUERTO RICO, FOR THE PERIOD
FEBRUARY 1, 2020 THROUGH MAY 31, 2020**

Upon the application (the “Application”)² of Alvarez and Marsal North America, LLC (“A&M”) as advisors for the Financial Oversight and Management Board for Puerto Rico (the

¹The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

“Oversight Board”) acting as representative of the Commonwealth of Puerto Rico (the “Debtor”) under section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),³ seeking, pursuant to (a) PROMESA sections 316 and 317, (b) Rule 2016 of the Federal Rules of Bankruptcy Procedure, (c) Local Rule 2016-1, (d) the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 in Larger Chapter 11 Cases* issued by the Executive Office for the United States Trustee, 28 CFR Part 58, Appendix A, and (e) this Court’s *Second Amended Order Setting Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [ECF No. 3269], an allowance of interim compensation for professional services rendered by A&M for the period commencing February 1, 2020 through and including May 31, 2020 in the amount of **\$3,074,881.77**, \$3,054,950.01 of which represents fees earned outside of Puerto Rico and \$19,931.76 of which represents fees earned in Puerto Rico, and for reimbursement of its actual and necessary expenses in the amount of **\$11,867.78** incurred during the Compensation Period; and, this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is hereby **ORDERED** that:

1. The Application is APPROVED as set forth herein.
2. Compensation to A&M for professional services rendered during the Compensation Period is allowed on an interim basis in the amount of **\$3,074,881.77**, \$3,054,950.01 of which represents fees earned outside of Puerto Rico and \$19,931.76 of which represents fees earned in Puerto Rico,
3. Reimbursement to A&M for expenses incurred during the Compensation Period is allowed on an interim basis in the amount of **\$11,867.78**.

² Capitalized terms not defined in this order will have the meanings ascribed to them in the Application.

³ PROMESA has been codified in 48 U.S.C. §§ 2101-2241.

4. The Debtor is authorized to pay A&M all fees allowed pursuant to this order, including those that were previously held back pursuant to the Interim Compensation Order, less any amounts previously paid for such fees and expenses under the terms of the Interim Compensation Order.
5. The Debtor is authorized to take all actions necessary to effectuate the relief granted pursuant to this order in accordance with the Application.

Dated: _____, 2020
San Juan, Puerto Rico

Honorable Laura Taylor Swain
United States District Judge